



State of Ohio Environmental Protection Agency

P.O. Box 1049, 1800 WaterMark Dr.
Columbus, Ohio 43266-0149
(614) 644-3020 Fax (614) 644-2329

RECEIVED
JUL 20 1990
UIC SECTION
EPA - MEDIAN Y

Richard F. Celeste
Governor

July 12, 1990

Re: Uniroyal Chemical Co., Inc.
US EPA ID No.: OHD004214078
Ohio Permit No.: 02-43-0503
Completion of Closure Process

Uniroyal Chemical Company, Inc.
Attn: Mr. R. W. Kenney
P.O. Box 460
Painesville, Ohio 44077

Dear Mr. Kenney:

According to our records, all necessary activities have been completed at your facility regarding closure of the hazardous waste drum storage area. Therefore, this letter is to inform you that, based on the information you had submitted and an investigation by Agency staff, you have gone through formal closure and will maintain the status of a generator with less than 90-day storage.

You should continue to use the identification number assigned to you by USEPA for purposes of compliance with the Ohio EPA manifest, recordkeeping and reporting requirements for generators and transporters of hazardous waste as appropriate.

Should you have any questions concerning your current status, please contact the Ohio EPA, Northeast District Office, 2110 E. Aurora Road, Twinsburg, Ohio 44087, telephone: (216) 425-9171.

If you intend to no longer pursue your Ohio Hazardous Waste Installation and Operation Permit and wish to withdraw your permit, the following information should be forwarded to Ohio EPA within thirty (30) days:

1. A formal request for withdrawal signed by an authorized representative according to Rule 3745-50-42(A)-(D) of the Ohio Administrative Code (Attachment 1) including a full explanation of your reasons for withdrawal of your application; and,
2. A certification statement signed by the same authorized representative of your facility (Attachment 2).

8/16/90
0305 = \$
1105 = 6
119 = 3
TSD = \$

Uniroyal Chemical Company, Inc.
July 12, 1990
Page 2

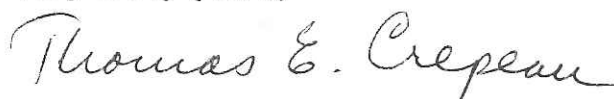
Upon receipt of the above items, Ohio EPA will review your submission along with any facility inspection report(s). If no additional information is necessary, your permit withdrawal request will be finalized.

Please forward the above information to: Ohio EPA, Division of Solid and Hazardous Waste Management, Data Management Section, 1800 WaterMark Drive, Columbus, Ohio 43266-0149.

Please note that you must notify U.S. EPA of your change in status, if you have not already done so.

Should you have further questions concerning this procedure, please call the Data Management Section at (614) 644-2977.

Very truly yours,



Thomas E. Crepeau, Manager
Data Management Section
Division of Solid and Hazardous Waste Management

TC/RS/ds

Attachments

cc: Rebecca Strom, US EPA, Region V
Hazardous Waste Facility Board
Paul Vandermeer, TAS, DSHWM
Paul Anderson, NEDO, DSHWM
File

2006R/51-52



State of Ohio Environmental Protection Agency

P.O. Box 1049, 1800 WaterMark Dr.
Columbus, Ohio 43266-0149

Richard F. Celeste
Governor

CLOSURE PLAN APPROVAL

CERTIFIED MAIL

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JUL 06 1989

JUL 10 1989
OFFICE OF DORA
Waste Management Division
U.S. EPA, REGION V

Re: Closure Plan
Uniroyal Chemical Co.
OHD 004 214 078/02-43-0503

Mr. Ray W. Kenney
Uniroyal Chemical Co., Inc.
720 Fairport Nursery Road
Painesville, Ohio 44077

Ohio Environmental Protection Agency
ENTERED DIRECTOR'S JOURNAL

JUL 06 1989

Dear Mr. Kenney:

On October 14, 1988, Uniroyal Chemical Co. submitted to Ohio EPA a closure plan for a hazardous waste storage pad located at 720 Fairport Nursery Road., Painesville, Ohio. Revisions to the closure plan were received on May 1, 1989. The closure plan was submitted pursuant to Rule 3745-66-12 of the Ohio Administrative Code (OAC) in order to demonstrate that Uniroyal Chemical Co.'s proposal for closure complies with the requirements of OAC Rules 3745-66-11 and 3745-66-12.

The public was given the opportunity to submit written comments regarding the closure plan of Uniroyal Chemical Co. in accordance with OAC Rule 3745-66-12. No comments were received by Ohio EPA in this matter.

Based upon review of the company's submittal and subsequent revisions, I conclude that, with modifications, the closure plan for the hazardous waste facility at Uniroyal Chemical Co. meets the performance standard contained in OAC Rule 3745-66-11 and complies with the pertinent parts of OAC Rule 3745-66-12.

The closure plan submitted to Ohio EPA by Uniroyal Chemical Co. is hereby approved with the following modifications:

1. Uniroyal Chemical Co. shall revise the closure plan to list the specific methods found in U.S. EPA Publication SW-846 "Test Methods for Evaluating Solid Waste: Physical/Chemical Methods," or equivalent methods to be used to evaluate rinseates from the decontamination procedures. At a minimum, rinseates shall be analyzed for the total concentrations of xylene and styrene and for the characteristics of ignitability and reactivity as defined in OAC Chapter 3745-51 (40 CFR Part 216). Uniroyal Chemical shall submit this revision to Paul Anderson, NEDO, and to Paul Vandermeer, DRSWM, Central Office, for Agency approval within fifteen (15) days of the receipt of this letter.

I certify this to be a true and accurate copy of the official document as filed in the records of the Ohio Environmental Protection Agency.

By Carolyn Nicodemus Date 7/6/89

2. Uniroyal Chemical Co. shall dispose of all rinseates and residues generated during closure according to all applicable land disposal restriction regulations as promulgated under 40 CFR Part 268.
3. Uniroyal Chemical shall submit a detailed sampling plan for the soils underlying drum storage pad within fifteen (15) days of the detection of penetrating cracks according to the procedures outlined in the "Storage Pad Integrity" section of the closure plan.
4. All residues and rinseates generated during closure shall be collected and stored as hazardous waste prior to final disposal. All wastes generated during closure shall be stored in an area which is lined and diked to prevent the migration of hazardous waste and hazardous constituents. In addition, all equipment used during closure shall be decontaminated in an area of similar construction.

Notwithstanding compliance with the terms of the closure plan, the Director may, on the basis of any information that there is or has been a release of hazardous waste, hazardous constituents, or hazardous substances into the environment, issue an order pursuant to Section 3734.20 et seq. of the Revised Code or Chapters 3734 or 6111 of the Revised Code requiring corrective action or such other response as deemed necessary; or initiate appropriate action; or seek any appropriate legal or equitable remedies to abate pollution or contamination or to protect public health or safety or the environment.

Nothing herein shall waive the right of the Director to take action beyond the terms of the closure plan pursuant to the Comprehensive Environmental Response, Compensation and Liability Act of 1980, 42 U.S.C. §9601 et seq., as amended by the Superfund Amendments and Reauthorization Act of 1986, Pub. L. 99-499 ("CERCLA") or to take any other action pursuant to applicable Federal or State law, including but not limited to the right to issue a permit with terms and conditions requiring corrective action pursuant to Chapters 3734 or 6111 of the Revised Code; the right to seek injunctive relief, monetary penalties and punitive damages, to undertake any removal, remedial, and/or response actions relating to the facility, and to seek recovery for any costs incurred by the Director in undertaking such actions.

You are notified that this action of the Director is final and may be appealed to the Environmental Board of Review pursuant to Section 3745.04 of the Ohio Revised Code. The appeal must be in writing and set forth the action complained of and the grounds upon which the appeal is based. It must be filed with the Environmental Board of Review within thirty (30) days after notice of the Director's action. A copy of the appeal must be served on the Director of the Ohio Environmental Protection Agency and the Environmental Enforcement Section of the Office of the Attorney General within three (3) days of filing with the Board. An appeal may be filed with the Environmental Board of Review at the following address: Environmental Board of Review, 236

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By: Carolyn McQuinn Date 7/6/89

JUL 06 1989

East Town Street, Room 300, Columbus, Ohio 43266-0557

When closure is completed, the Ohio Administrative Code Rule 3745-66-15 requires the owner or operator of a facility to submit to the Director of the Ohio EPA certification by the owner or operator and an independent registered professional engineer that the facility has been closed in accordance with the approved closure plan. The certification by the owner or operator shall include the statement found in OAC 3745-50-42(D). These certifications should be submitted to: Ohio Environmental Protection Agency, Division of Solid and Hazardous Waste Management, Attn: Thomas Crepeau, Program Planning and Management Section, P.O. Box 1049, Columbus, Ohio 43266-0149.

Sincerely,



Richard L. Shank, Ph.D.
Director

RLS/PV/pas

cc: Paul Vandermeer, Ohio EPA, DSHWM
Lisa Pierard, US EPA-Region V
Joel Morbito, USEPA - Region V
Tom Crepeau, Ohio EPA, DSHWM Central File
Paul Anderson, NEDO, Ohio EPA

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Ohio Environmental Protection Agency
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JUL 06 1989

I certify this to be a true and accurate copy of the official document as filed in the records of the Ohio Environmental Protection Agency.

By: Carolyn Meadows Date 7/6/89



State of Ohio Environmental Protection Agency

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Columbus, Ohio 43266-0149

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MAY 08 1989

Anita
Richard F. Celeste
Governor

OFFICE OF RCRA
Waste Management
U.S. EPA, REGION V
CLOSURE PLAN DISAPPROVAL
Issuance Date March 28, 1989
Effective Date May 1, 1989

CERTIFIED MAIL

March 28, 1989

Re: Closure Plan
Uniroyal Chemical Co., Inc.
OHD 004 214 078/02-43-0503

Mr. R.W. Kenney
Uniroyal Chemical Co., Inc.
720 Fairport Nursery Road
Painesville, OH 44077

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MAY 08 1989

U. S. EPA, REGION V
SWB - PMS

1 - PART "A"

Dear Mr. Kenney:

On October 14, 1988, Uniroyal Chemical Co., Inc. submitted to Ohio EPA a closure plan for a hazardous waste storage area located at 720 Fairport Nursery Road, Painesville, Ohio. The closure plan was submitted pursuant to Rule 3745-66-12 of the Ohio Administrative Code (OAC) in order to demonstrate that Uniroyal Chemical Co., Inc.'s proposal for closure complies with the requirements of OAC Rules 3745-66-11 and 3745-66-12.

The public was given the opportunity to submit written comments regarding the closure plan of Uniroyal Chemical Co., Inc. in accordance with OAC Rule 3745-66-12 and 3745-66-18. The public comment period extended from November 7, 1988, to December 12, 1988. No comments were received by Ohio EPA in this matter.

Based upon review of the company's submittal and subsequent revisions, I conclude that the closure plan for the hazardous waste facility at Uniroyal Chemical Co., Inc. does not meet the performance standard contained in OAC Rule 3745-66-11 and does not comply with the pertinent parts of OAC Rule 3745-66-12.

The closure plan submitted to Ohio EPA by Uniroyal Chemical Co., Inc. is hereby disapproved (see Attachment A).

Due to the fact that the Ohio EPA is not currently authorized to conduct the federal hazardous waste program in Ohio, your closure plan also must be reviewed by USEPA. Federal RCRA closure regulations (40 CFR 265.112) require

I certify this to be a true and accurate copy of the official document as filed in the records of the Ohio Environmental Protection Agency.

By: Pat Egan Date 5-1-89

Ohio Environmental Protection Agency
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MAY 01 1989

that you submit a closure plan to Lisa Pierard, Chief, Waste Management Division, Technical Programs Section, Ohio Unit, USEPA, Region V, 5HS-13, 230 South Dearborn Street, Chicago, Illinois 60604. Review and approval of the closure plan by both agencies is necessary prior to commencement of activities required by the approved closure plan.

You are notified that this action of the Director is issued as a proposed action pursuant to ORC Section 3745.07. This action will become final on the effective date indicated unless you or an objector files an appeal requesting an adjudication hearing within thirty (30) days of the date of issuance of this action. The adjudication hearing will be conducted in accordance with OAC Chapter 3745-47. The request for a hearing shall specify the issues of fact and law to be contested. Requests for hearings shall be sent to: Ohio Environmental Protection Agency, Hearing Clerk, 1800 WaterMark Drive, P.O. Box 1049, Columbus, OH 43266-0149.

A modified closure plan addressing the deficiencies enumerated in Attachment A must be submitted to the Director of the Ohio EPA for approval within thirty (30) days of the receipt of this letter in accordance with OAC 3745-66-12. The modified closure plan should be submitted to: Ohio Environmental Protection Agency, Division of Solid and Hazardous Waste Management, Attn: Thomas Crepeau, Manager, Data Management Section, P.O. Box 1049, Columbus, Ohio 43266-0149. A copy should also be sent to: Debby Berg, Ohio EPA, Northeast District Office, 2110 East Aurora, Twinsburg, Ohio 44087.

Sincerely,



Richard L. Shank, Ph.D.
Director

RLS/PV/ps

cc: DSHWM Central File, Ohio EPA
Lisa Pierard, USEPA, Region V
Debby Berg, NEDO, Ohio EPA
Paul Vandermeer, DSHWM, Ohio EPA
Joel Morbito, USEPA, Region V

I certify this to be a true and accurate copy of the official document as filed in the records of the Ohio Environmental Protection Agency.

By: Paul Evans Date: 5-1-89

Ohio Environmental Protection Agency
ENTERED DIRECTOR'S JOURNAL

MAY 01 1989

ATTACHMENT A
UNIROYAL CHEMICAL CO., INC.
OHD 004 214 078/02-43-0503

1. Uniroyal Chemical Co., Inc. (UCC) shall include a health and safety plan to be implemented during hazardous waste inventory removal and decontamination for closure personnel. The health and safety plan shall include a description of the protective clothing and equipment to be worn by personnel during the removal of hazardous waste inventory. Refer to the following for guidance on the components of a health and safety plan: OSHA regulations for hazardous waste operations (29CFR 1910; 120, Federal Register, Vol. 51, No. 244, pp. 45654-45675) and Chapter 3 of the Occupational Safety and Health Guidance Manual for Hazardous Waste Site Activities (NIOSH, 1985).
2. UCC shall provide a detailed description of the steps needed to remove or decontaminate all contaminated equipment and structures. This shall include criteria for determining the extent of decontamination necessary; procedures for cleaning equipment and structures (including the drain and piping); and description of removal of contaminated waste residues.
3. Some of the hazardous waste inventory at UCC is restricted from land disposal. UCC shall comply with the applicable land disposal restriction rules.
4. UCC shall ensure that sampling and analytical procedures found in U.S. EPA's Publication SW-846 (third edition), "Test Methods for Evaluating Solid Waste, Physical/Chemical Methods" will be used for all analyses. Where more than one analytical method is specified, Uniroyal shall use the method with the lowest detection limit. UCC shall also specify chain-of-custody procedures for samples obtained and provide evidence to show that the laboratory analyzing the samples has a complete QA/QC program similar to the QA/QC procedures in the Ohio EPA/Ohio Department of Health's "RCRA Laboratory Quality Assurance Project Plan" (1983).
5. For those hazardous constituents identified in the waste analysis, the criteria for determining the extent of equipment and pad area surface decontamination necessary shall be based on the Ohio EPA rinseate clean standards for RCRA closures (Ohio EPA interoffice memo, October 6, 1988). UCC shall revise the closure plan to specify the Ohio EPA rinseate clean standards which are as follows:
 - 0 The public drinking water maximum contaminant level (MCL) for hazardous waste constituents as promulgated in OAC 3745-81-11 for inorganics and OAC 3745-81-12 for organics shall be used as the clean standard.

I certify this to be a true and accurate copy of the official document as filed in the records of the Ohio Environmental Protection Agency.

By: Paul Evans Date 5-1-89

Ohio Environmental Protection Agency
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- 0 If an MCL is not available, then the maximum contaminant level goal (MCLG) as promulgated in 40 CFR 141.50 shall be used as the clean standard.
 - 0 If neither an MCL or an MCLG is available, 1 mg/l shall be used as the clean standard.
 - 0 If the MCL or MCLG is less than the contaminant's analytical detection limit using methods found in U.S. EPA's SW-846 (third edition), the SW-846 analytical detection limit shall be used as the clean standard.
 - 0 For characteristic wastes, the rinseate shall not be hazardous by characteristics specified in OAC 3745-51.
6. UCC shall conduct a visual inspection of the structural integrity of the asphalt pad. If there are any cracks that completely penetrate the asphalt pad, UCC shall conduct soil sampling in the proximity of cracks unless detailed records show no spillage or leakage of hazardous waste occurring on or around the pad.
 7. The closure plan does not provide a detailed description of the procedures for decontamination of the storage facility. UCC shall revise the closure plan to include more detail as follows:
 - 0 Provide a list of equipment (e.g., forklifts) to be decontaminated. Indicate where (i.e., decontamination stations) the equipment will be decontaminated and how.
 - 0 Revise the closure plan to include decontamination of the drain, piping and manhole.
 - 0 Provide a detailed description on how decontamination rinseate will be managed.
 8. UCC shall provide a detailed breakdown of closure cost showing costs for each critical phase of closure (i.e. waste removal, pad decontamination, equipment and labor, engineer's fees, sampling and analyses, etc.)
 9. The independent, registered professional engineer or his/her representative shall be present during all critical closure phases (i.e. waste removal, decontamination, rinseate sampling, sample analytical interpretation, etc.) not just during decontamination.
 10. UCC shall revise the closure schedule to include each detailed phase of closure.
 11. UCC shall specify the type of permitted hazardous waste management facility to be used for disposal of hazardous wastes generated during closure. Rinseate determined to be non-hazardous may be disposed of via UCC's pretreatment system as long as the effluent meets the appropriate standards in the permit.

I certify this to be a true and accurate copy of the official document as filed in the records of the Ohio Environmental Protection Agency.

By: Paul Evans Date: 5-1-89

Ohio Environmental Protection Agency
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MAY 01 1989

12. UCC shall revise the closure plan to specify that Paul Anderson, Ohio EPA, NEDO shall be notified ten (10) business days prior to critical closure activities so he may be present to observe them.
13. UCC shall provide a statement indicating that if an unexpected event occurs during closure which requires a major change in closure implementation (i.e. the pad cannot be decontaminated, etc.), then the company shall submit an amended closure plan to Ohio EPA within thirty (30) days of the occurrence of the unexpected event.

I certify this to be a true and accurate copy of the official document as filed in the records of the Ohio Environmental Protection Agency.

By: Paul Evans Date 5-1-89

Ohio Environmental Protection Agency
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MAY 01 1989

Kearney/Centaur Division
A.T. Kearney, Inc.
P.O. Box 1438
225 Reinekers Lane
Alexandria, Virginia 22313
703 683 7932

Management
Consultants

RECEIVED
FEB 2 1989
OFFICE OF RCRA
Waste Management Division
U.S. EPA, REGION V

Anita

AT KEARNEY

February 1, 1989

Ms. Pat Vogtman
Regional Project Officer
U.S. Environmental Protection Agency
Region V
230 South Dearborn Street
Chicago, Illinois 60604

Reference: EPA Contract No. 68-01-7374; Work Assignment
No. R25-03-22; Uniroyal Chemical Company,
Painesville, Ohio; EPA I.D. No. OHD004214078;
Completeness/Technical Review of the Hazardous
Waste Storage Facility Closure Plan; Final
Deliverable

Dear Ms. Vogtman:

Enclosed please find the Completeness/Technical Review of
the hazardous waste storage facility closure plan
submitted by the Uniroyal Chemical Company's Painesville
facility (Uniroyal). The project deliverables include the
following:

- General deficiency comments;
- Specific Notice of Deficiency (NOD) comments; and
- The completed checklist from U.S. EPA's Protocol
for Evaluating Interim Status Closure/Post Closure
Plans.

The following document was used for this review:

- Closure Plan for Hazardous Waste Storage Facility,
October 11, 1988.

The closure plan review has been conducted in accordance
with 40 CFR Part 265. Also, we have used Ohio EPA
guidance during this review to ensure consistency with
state policy.

BACKGROUND

The Painesville plant of Uniroyal Chemical Company, Inc.
is located in northern Painesville Township in Lake County
along State Route 535 on a 131-acre site.

Uniroyal is a manufacturer of synthetic nitrile rubber and an olefinic rubberized styrene acrylonitrile polymer. The facility also has a rail unloading and truck loading facility for toluene diisocyanate and diphenyl methane diisocyanate. Uniroyal operates a hazardous waste storage facility for 55-gallon drums. The storage facility is a 57-foot by 48-foot asphalt paved area surrounded by a six-inch concrete curb for containment. Uniroyal Chemical is proposing to close the storage facility in compliance with 40 CFR Part 265 and convert the status of the facility to a less than 90-day accumulation area.

GENERAL COMMENTS

Uniroyal Chemical has identified the hazardous wastes stored at this facility as D001, D003, F003, and U223. However, Uniroyal has not included in the closure plan the results of waste analysis. Uniroyal is instructed in the comments to include the test results of waste analysis. The F003 and U223 wastes are prohibited from land disposal. The D001 wastes are prohibited from land disposal if they contain halogenated organic carbons. Uniroyal has also been instructed to specify in the closure plan how they will comply with the land disposal restriction final rules.

Uniroyal needs to provide more detailed information on the hazardous waste management procedures until the hazardous waste storage facility is certified closed in compliance with 40 CFR Part 265, Subpart G regulations and less than 90-day accumulation status of the storage facility can begin. Also, Uniroyal must state the expected starting date for using the storage facility as a less than 90-day accumulation area.

CLOSURE PLAN DEFICIENCIES

The closure plan for the hazardous waste storage facility is substantially deficient in several areas. These deficiencies are discussed in greater detail in the attached specific comments. The major deficiencies and omissions of the plan are as follows:

- Decontamination and Removal of Hazardous Waste Residues (see deficiency comments I.B-6 and II.B-6 through II.B-10). Uniroyal has not demonstrated that all equipment and structures will be successfully decontaminated of hazardous wastes or constituents. The deficiency comments require Uniroyal to specify the criteria to be used to judge the extent of decontamination necessary to be in compliance with Ohio EPA (October 6, 1988) rinsate clean standards for RCRA closures. Also, the deficiency comments require Uniroyal to submit a decontamination plan which establishes decontamination procedures for personnel and equipment and a health and safety plan which provides guidelines and procedures to ensure the health and safety of decontamination personnel. In addition, the deficiency comments require Uniroyal to submit a sampling and testing plan to demonstrate the success of decontamination.

Uniroyal has not addressed potential releases of hazardous waste constituents in the soil adjacent and underneath the asphalt pad. Uniroyal must include a soil sampling and testing plan to address subsoil contamination. This plan should also include a provision for determining hazardous waste concentration in the background soil samples.

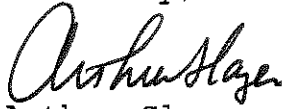
- Schedule for Closure of Each Unit and Final Closure (see deficiency comment I.B-8). The closure schedule does not contain sufficient detail to allow tracking of the progress of closure. The deficiency comments require Uniroyal to revise the closure schedule to include additional closure activities specified in the deficiency comments.
- Closure Cost Estimate (see deficiency comment I.D-1). The closure cost estimate must be revised to provide more detail, based on the costs of having a third party close the facility, and address the deficiencies cited in the Completeness/Technical Review.
- Financial Assurance for Closure (see deficiency comment I.E). Uniroyal has not provided any financial assurance documents. The deficiency comments require them to submit financial assurance documents.

Ms. Pat Vogtman
February 1, 1989
Page 4

- Liability Coverage (see deficiency comment I.F-1). Uniroyal has not provided liability coverage documentation for sudden accidental occurrences. The deficiency comments require Uniroyal to submit liability coverage documentation.

If you should have any questions, please call me or the Work Assignment Manager, Pratap Singh, who can be reached at (312) 648-0111.

Sincerely,



Arthur Glazer
Technical Director

Enclosures

cc: A. Boseman, EPA Region V
E. Kitchen, Ohio EPA
J. Levin
D. Bean
A. Anderson (letter only)
P. Singh
W. Rohrer, DPRA

5426E-AM (0039c - checklist)
2464E-CH

COMPLETENESS/TECHNICAL REVIEW
OF INTERIM STATUS CLOSURE PLAN

UNIROYAL CHEMICAL COMPANY
PAINESVILLE, OHIO

EPA I.D. No. OHD004214078

Prepared for:

U.S. Environmental Protection Agency Region V
230 South Dearborn Street
Chicago, Illinois 60604

Prepared by:

Kearney/Centaur Division
A.T. Kearney, Inc.
224 Reinekers Lane
Alexandria, VA 22314

Contract No. 68-01-7374
Work Assignment No. R25-03-22

February 1989

COMPLETENESS/TECHNICAL REVIEW
INTERIM STATUS CLOSURE PLAN
[40 CFR PART 265]

UNIROYAL CHEMICAL COMPANY
PAINESVILLE, OHIO

EPA I.D. No. OHD004214078

GENERAL COMMENTS

A completeness/technical review of the hazardous waste storage facility closure plan submitted by Uniroyal Chemical Company (Uniroyal) has been conducted. The source of information for this review was:

- Closure Plan for Hazardous Waste Storage Facility, October 11, 1988.

Uniroyal has identified the hazardous wastes stored at this facility as D001, D003, F003, and U223. However, Uniroyal has not included in the closure plan the results of waste analysis. Uniroyal is instructed to include the test results of waste analysis. The F003 and U223 wastes are prohibited from land disposal. The D001 wastes are prohibited from land disposal if they contain halogenated organic carbons. Uniroyal has been instructed to specify in the closure plan how they will comply with the land disposal restriction final rules.

Uniroyal needs to provide more detailed information on the hazardous waste management procedures until the hazardous waste storage facility is certified closed in compliance with 40 CFR Part 265, Subpart G regulations and less than 90-day accumulation status of the storage facility can begin. Also, Uniroyal must state the expected starting date for using the storage facility as a less than 90-day accumulation area.

The closure plan for the hazardous waste storage facility is substantially deficient in several areas. These deficiencies are discussed in detail in the attached specific comments.

COMPLETENESS/TECHNICAL REVIEW
INTERIM STATUS CLOSURE PLAN
[40 CFR PART 265]

UNIROYAL CHEMICAL COMPANY
PAINESVILLE, OHIO

EPA I.D. No. OHD004214078

SPECIFIC COMMENTS

I. GENERAL CLOSURE REQUIREMENTS

I.A. Closure Performance Standard: [40 CFR 265.111]

The closure plan does not demonstrate how the closure of the storage facility will control, minimize or eliminate post-closure escape of hazardous waste, hazardous constituents, contaminated run-off, or waste decomposition products to the ground or surface waters or to the atmosphere for the following reasons:

- The closure plan does not specify adequate criteria for judging the extent of decontamination necessary (see deficiency comment II.B-6). Uniroyal must test the rinsate for all waste constituents stored and generated at the plant. The October 6, 1988 Ohio EPA clean-up criteria for rinsate must be met for each waste constituent.
- The closure plan does not address potential contamination of soils underlying and adjacent to the asphalt surface. Uniroyal must demonstrate that the subsoils beneath and adjacent to the asphalt surface are not affected by the waste management activities at the facility. Uniroyal must also submit a soil sampling and testing plan consistent with Ohio EPA policy (refer to Ohio EPA closure plan review guidance, February 8, 1988).
- o The closure plan does not provide a detailed description of decontamination steps and procedures for cleaning equipment and structures (see deficiency comments II.B-7 and II.B-8). Uniroyal must include a decontamination plan and a personnel health and safety plan.

- The closure plan does not provide a detailed description of the removal of hazardous waste residues (see deficiency comment II.B-9). Uniroyal must provide a description of how all decontamination rinsate and contaminated soils will be managed in accordance with 40 CFR Part 262.
- The closure plan does not include an adequate description of the methods for sampling and testing to demonstrate the success of the decontamination (see deficiency comment II.B-10). Uniroyal must include a detailed sampling and testing plan to demonstrate that all equipment, structures, and soils have been successfully decontaminated.

Therefore, revise the closure plan accordingly.

I.B. Content of Closure Plan

I.B-1. Description of Partial and/or Final Closure of the Facility [40 CFR 265.112(b)(1)]

The closure plan must specify whether closure of the container storage area is a partial or final facility closure. The closure plan must identify all hazardous waste management units referenced on the Part A application. If other units exist, indicate in the closure plan that this is partial closure of the facility. If this is a partial closure, state in the closure plan the names of the other units remaining in operation. If not, state that the Uniroyal Chemical Container Storage facility is the only RCRA-regulated unit under EPA I.D. No. OHD004214078 and is to be closed at its maximum extent of operations; therefore, this closure is a final closure.

I.B-2. Identification of Maximum Extent of Operations [40 CFR 265.112(b)(2)]

The maximum extent of operations must include the piping associated with the drain and the manhole. Specify the dimensions of the manhole. In addition, specify in the closure plan how long the storage facility has been in operation.

I.B-3. Estimate of Maximum Inventory of Hazardous Waste [40 CFR 265.112(b)(3)]

Attachment D shows a maximum inventory of waste in storage of 28,690 lbs. In addition to the quantities listed in Attachment D, the maximum inventory of

wastes must include all hazardous waste in the piping associated with the drain and in the manhole. Provide supporting calculations showing the derivation of the maximum inventory for all forms of waste.

I.B-4. Detailed Description of Removal of Hazardous Waste Inventory [40 CFR 265.112(b)(3) and 265.114]

The closure plan states that D001, D003, F003, and U223 wastes are stored in the storage area. In addition, the closure plan states that wastes in storage will be transported off-site for disposal. If the D001 wastes contain halogenated organic carbons, they are prohibited from land disposal (refer to 52 FR 25760, July 8, 1987, final rule for land disposal of "California list" wastes). F003 wastes are prohibited from land disposal (refer to 51 FR 40572, November 7, 1986, final rule for land disposal restrictions of solvent and dioxin containing wastes). U223 is a "soft hammer" waste under the First Third restrictions final rule (refer to 53 FR 31138, August 17, 1988). For "soft hammer" wastes, the owner/operator must treat the wastes prior to land disposal, or demonstrate and certify that there is no practically available treatment that reduces toxicity or mobility of the waste and that disposal of these wastes in a landfill or surface impoundment unit that meets the minimum technological requirements of RCRA section 3004(o) is the only practical alternative. Revise the closure plan to specify how Uniroyal will comply with the land disposal restrictions final rules. Refer to deficiency comment II.B-4.

I.B-5. Identification of and Type of Off-Site Hazardous Waste Management Unit(s) [40 CFR 265.112(b)(3)]

The closure plan states that the wastes in the storage area will be removed to an approved off-site disposal facility. Uniroyal must submit the following information to the Regional Administrator prior to off-site disposal:

- The name of the facility and the EPA I.D. number;
- The operating status of the facility (i.e., interim status or permitted facility); and
- A description of the disposal methods used at the facility.

I.B-6. Decontamination and Removal of Hazardous Waste Residues
[40 CFR 265.112(b)(4) and 265.114]

The closure plan must identify all areas requiring decontamination, and must describe in detail the steps necessary to decontaminate equipment, structures, and soils during final closure. Revise the closure plan to include:

- A list of potentially contaminated equipment (e.g., forklifts, pallets, racks). Identify where the equipment will be decontaminated.
- Criteria for determining the extent of decontamination needed to satisfy the closure performance standard.
- Procedures for cleaning, removing, or disposing contaminated equipment and structures.
- Methods for sampling, testing, and decontaminating concrete, asphalt and underlying and adjacent soil.
- A local approval for disposal of rinsate in concentrations less than 1 mg/l into the sewer system should be obtained.

Refer to comments II.B-6 through II.B-10.

I.B-7. Detailed Description of Other Activities Necessary for Closure [40 CFR 265.112(b)(5)]

Provide a detailed description of how and where hazardous wastes will be managed during the closure period until the storage facility is certified closed (i.e., can become a less than 90-day accumulation facility).

Provide a description of air monitoring to be conducted during closure of the storage facility. Refer to deficiency comment II.B-8.

I.B-8. Schedule for Closure of Each Unit and Final Facility Closure [40 CFR 265.112(b)(6-7)]

The closure schedule identifies some closure activities and presents the number of calendar days from the date of approval of the closure plan for completion of each activity. The closure schedule does not show the total time required to complete each closure activity. In order to allow the tracking of the progress of closure, revise the closure schedule to include a milestone chart that clearly delineates

when each closure activity will begin and the total length of time (number of days or weeks) required to complete each activity. In addition to the closure activities already identified, revise the closure schedule to include the following additional closure activities and the length of time required to complete each additional activity and each activity already identified in the closure plan:

- Testing for the extent of soil contamination underlying the asphalt pad and adjacent to the asphalt pad.
- Removal of contaminated soil, if applicable.
- Decontamination of equipment used in operating the storage facility;
- Analytical testing for success of decontamination of equipment and structures;
- Management of decontamination rinsate from equipment, concrete curb, asphalt, and piping including the manhole.
- Analytical testing to demonstrate success of removal of contaminated soil, if applicable.
- Critical points during closure when an independent, registered professional engineer (PE) or the PE's representative will be present.

In addition, add a statement to the closure plan that Uniroyal will notify the Regional Administrator or Ohio EPA in advance of any critical activities (i.e., facility decontamination) so that a U.S. EPA or Ohio EPA inspector can be present to observe these activities.

Include the date for implementation of the first 90-day accumulation period.

I.B-9.

Amendment of Closure Plan [40 CFR 265.112(c)]

Add a statement to the closure plan stating that if an unexpected event occurs during closure which requires modification to the closure plan, Uniroyal will submit an amended closure plan to the Regional Administrator within 30 days after the unexpected event occurs.

In addition, amend the closure plan to address the deficiencies in this review.

I.B-11. Schedule for Beginning Closure [40 CFR 265.112(b)(2)]

Revise the closure schedule to show closure will begin within 30 days after the storage facility receives the final volume of hazardous waste.

I.B-12. Waste Treated, Removed or Disposed of Within 90 Days and Extensions of Time Periods [40 CFR 265.113(a)]

Revise the closure schedule to show that all hazardous wastes and residues (i.e., hazardous waste inventory, decontamination rinsate, and contaminated asphalt and soil, if applicable) will be removed from the site within 90 days after approval of the closure plan.

I.B-14. Timeframes for Demonstrations for Extensions [40 CFR 265.113(c)]

Add a statement to the closure plan stating that if closure cannot be completed within 180 days, Uniroyal will submit a request for extension of the closure period to the Regional Administrator at least 30 days prior to the expiration of the 180-day period.

I.C. Certification of Closure and Survey Plat

I.C-1. Certification of Closure [40 CFR 265.115]

The closure plan states within 60 days of completion of closure, the owner/operator will provide certification using the exact wording found in OAC 3745-50-42(D) and certification by an independent registered professional engineer. In addition, revise the closure plan to include the following. The certification that the hazardous waste storage facility has been closed, in accordance with the specifications in the approved closure plan, will be submitted to the Regional Administrator by registered mail. The owner/operator's and independent registered professional engineer's certification of closure will follow the signature requirements found in OAC 3745-50-42. Documentation supporting the independent registered professional engineers certification will be furnished to the Regional Administrator upon request until the Regional Administrator releases the owner/operator from the financial assurance requirements for closure under 40 CFR 265.143(h).

Ohio EPA policy requires Ohio EPA inspections of the closed hazardous waste management units at the completion of all closure activities, or when closure certification is received from the owner/operator.

I.D. Closure Cost Estimate

I.D-1. Cost Estimate When Closure is Most Expensive
[40 CFR 265.142(a)]

The closure cost estimate presented in the closure plan includes only a total cost range for disposing drummed hazardous wastes. Provide a detailed cost estimate that includes a separate line item for each activity or tasks performed during closure. Include costs for closure activities such as the following:

- Removal of hazardous waste inventory:
 - Compliance with land disposal restrictions final rules (see deficiency comment I.B-4);
 - Transportation; and
 - Disposal.
- Facility decontamination:
 - Protective clothing for decontamination personnel;
 - Equipment decontamination; and
 - Concrete curb, asphalt pad, and drain including associated piping and manhole.
- Testing for success of decontamination:
 - Analytical testing of equipment decontamination rinsate; and
 - Analytical testing of asphalt pad, concrete curb, drain, and associated piping and manhole decontamination rinsate.
- Management of decontamination rinsate from equipment and other contaminated structures:
 - Transportation; and
 - Disposal.
- Critical times during closure when the independent professional engineer will be present.
- Soil characterization:
 - Soil sampling and analytical testing underneath the asphalt pad and adjacent to asphalt pad.
 - Background soil sampling and analytical testing.
 - Analyses and interpretation.

Support each line item estimate with calculations based on unit prices, labor hours, equipment rental rates, disposal fees, and volume or quantity figures.

The closure cost estimate must be based on the costs of having a third party, neither a parent nor a subsidiary of the owner/operator, close the facility. Include fees and contingencies for a third party closing the facility.

I.D-2. Adjustments for Inflation [40 CFR 265.142(b)]

Add a statement to the closure plan stating that the closure cost estimate will be updated annually to reflect increases due to inflation. State that cost adjustments will be made in accordance with the following schedule:

- Within 30 days after the close of the firm's fiscal year if the owner/operator is using the financial test or corporate guarantee; or
- Within 60 days prior to the anniversary date of establishment of financial instruments if the owner/operator is using other financial instruments.

In addition, state the inflation factor published by the U.S. Department of Commerce in its "Survey of Current Business" will be used.

I.D-3. Revisions to Closure Cost Estimate [40 CFR 265.142(c)]

Revise the closure cost estimate as necessary to reflect the items specified in deficiency comment I.D-1.

I-E. Financial Assurance for Closure [40 CFR 265.143]

Provide a copy of the established financial assurance mechanism for facility closure. The value of the financial assurance mechanism must be sufficient to cover the cost of closure of the closure plan as it is revised according to these comments. The mechanism must be one of the following options:

- Closure Trust Fund [40 CFR 265.143(a)];
- Surety Bond Guaranteeing Payment to Closure Trust Fund [40 CFR 265.143(b)];
- Closure Letter of Credit [40 CFR 265.143(c)];
- Closure Insurance [40 CFR 265.143(d)];

- Financial Test and Corporate Guarantee [40 CFR 265.143(e)];
- Multiple Financial Mechanisms [40 CFR 265.143(f)]; or
- Financial Mechanisms for Multiple Facilities [40 CFR 265.143(g)].

I.F. Liability Coverage

I.F-1. Sudden Accidental Occurrences [40 CFR 265.147(a)]

The owner/operator is required to maintain liability coverage for sudden accidental occurrences throughout the closure period until the Regional Administrator receives certification that closure has been completed in accordance with the approved closure plan and the Regional Administrator notifies the owner/operator in writing that they are no longer required to maintain the liability coverage. This coverage must be maintained for sudden accidental occurrence in the amount of at least \$1 million per occurrence with an annual aggregate of at least \$2 million, exclusive of legal defense costs. Provide documentation of compliance with applicable liability requirements for sudden accidental occurrences. Liability coverage may be demonstrated in one of the following ways:

- Liability Insurance [40 CFR 265.147(a)(1)];
- Financial Test or Corporate Guarantee [40 CFR 265.147(a)(2)]; or
- Letter of Credit [40 CFR 265.147(a)(3)];
- Surety Bond [40 CFR 265.147(a)(4)];
- Trust Fund [40 CFR 265.147(a)(5)]; and
- Combinations of Insurance, Financial Test, Guarantee, Letter of Credit, Surety Bond, and Trust Fund [40 CFR 265.147(a)(6)].

II. CLOSURE OF CONTAINER STORAGE AREA

II.B. Content of Closure Plan

II.B-1.

Detailed Description of How the Container Storage Area Will be Closed [40 CFR 265.112(b)(1)]

The closure plan does not provide an adequate detailed description of how the container storage area will be closed. Revise the closure plan to provide additional details on the closure of the hazardous waste storage facility. The description of the closure process must contain sufficient detail so that: 1) the reasoning behind and procedures for closure are understandable; 2) the closure schedule can be justified; 3) closure cost estimates can be substantiated; and 4) financial assurance can be judged to be adequate. The following items summarize the major items that must be addressed. These items are described in greater detail in the remaining deficiency comments:

- Provide an estimate of the maximum volume of hazardous waste inventory ever in storage at any one time during the life of the facility. Include hazardous waste residues in the manhole and the associated piping (see deficiency comment I.B-3).
- Include a health and safety plan to be implemented during hazardous waste inventory removal and decontamination for closure personnel (see deficiency comments II.B-4 and II.B-8).
- Provide a detailed description of the steps needed to remove or decontaminate all contaminated equipment and structures. Include the following: criteria for determining the extent of decontamination necessary; procedures for cleaning equipment and structures; description of removal of contaminated waste residues and soils; and methods to demonstrate the success of decontamination (see deficiency comments II.B-6 through II.B-10).

II.B-4.

Detailed Description of Removal of Hazardous Waste Inventory [40 CFR 265.112(b)(3) and 265.114]

The closure plan must include a detailed description of how the hazardous waste inventory will be managed during the closure period. Include details on how the waste will be removed, treated, transported, and disposed. The closure plan states appropriate protective clothing will be worn by personnel removing the sealed drums from the storage area and loading the truck. Provide more information about the level of protection and protective clothing. Revise the closure plan to include a personnel health and safety

plan. The health and safety plan must include a description of the protective clothing and equipment to be worn by personnel during the removal of hazardous waste inventory. Refer to the following for guidance on the components of a health and safety plan: OSHA regulations for hazardous waste operations (29 CFR 1910; 120, Federal Register, Vol. 51, No. 244, pp. 45654-45675) and Chapter 3 of the Occupational Safety and Health Guidance Manual for Hazardous Waste Site Activities (NIOSH, 1985).

Some of the hazardous waste inventory is restricted from land disposal. Revise the closure plan to specify how Uniroyal will comply with the applicable restriction rules prior to land disposal of the restricted hazardous waste. See deficiency comment I.B-4.

The closure plan states Uniroyal will manifest the hazardous waste shipment and placard the truck. Revise the closure plan to include details on how Uniroyal will meet all Department of Transportation pre-transport regulations pertaining to packaging (49 CFR Parts 173, 178, and 179), labeling and marking (49 CFR Part 172). In addition, state how Uniroyal will comply with the RCRA manifest (40 CFR Part 262, Subpart B) and recordkeeping requirements (40 CFR Part 262, Subpart D) for each shipment of hazardous waste.

II.B-6.

Criteria for Determining the Extent of Decontamination Necessary [40 CFR 265.112(b)(4) and 265.114]

The closure plan states that the pad area will be rinsed and washed with detergent. The decontamination rinsate will be analyzed for the hazardous wastes stored in the pad area. The rinse and wash procedure will be continued until the rinsate is less than 1 mg/l. This criteria is not adequate for determining the extent of decontamination necessary.

The criteria for determining the extent of decontamination necessary should be based on those hazardous constituents stored in the storage facility. Consequently, the closure plan should include a waste sampling and analysis plan to identify all Appendix VIII hazardous constituents stored at the storage facility. Results from the waste analysis should be included in the closure plan submitted to the Regional Administrator as part of the closure activities. Revise the closure plan to include a waste sampling and analysis plan which specifies the following:

- The Appendix VIII hazardous constituents to be analyzed and the rationale for their selection. If there are definitive records on the hazardous wastes managed at the storage facility throughout its history, the list of hazardous constituents to be analyzed must be derived from the records. If definitive records do not exist, an entire Appendix VIII scan should be performed for constituents for which analytical procedures have been approved by the Agency.
- The number of samples obtained and the rationale for their selection.
- Sampling and analytical procedures found in U.S. EPA's Publication SW-846 (third edition), "Test Methods for Evaluating Solid Waste, Physical/Chemical Methods" will be used. Where more than one analytical method is specified, Uniroyal will use the method with the lowest detection limit.
- Chain-of-custody procedures for samples obtained.
- Evidence to show that the laboratory analyzing the samples has a complete QA/QC program similar to the QA/QC procedures in the Ohio EPA/Ohio Department of Health's "RCRA Laboratory Quality Assurance Project Plan" (1983).
- Results from the waste analysis.

For those hazardous constituents identified in the waste analysis, the criteria for determining the extent of equipment and pad area surface decontamination necessary will be based on the Ohio EPA rinsate clean standards for RCRA closures (Ohio EPA interoffice memo, October 6, 1988). Revise the closure plan to specify the Ohio EPA rinsate clean standards which are as follows:

- The public drinking water maximum contaminant level (MCL) for hazardous waste constituents as promulgated in 40 CFR 141.11 and OAC3745-81-11 for inorganics and 40 CFR 141.12 and OAC3745-81-12 for organics will be used;
- If an MCL is not available, then the maximum contaminant level goal (MCLG) as promulgated in 40 CFR 141.50 will be used; or

- If neither an MCL or an MCLG is available, 1 mg/l will be used.
- If the MCL or MCLG is less than the contaminant's analytical detection limit using methods found in U.S. EPA's SW-846 (third edition), the SW-846 analytical detection limit will be used as the clean standard.
- For characteristic wastes, the rinsate must not be hazardous by characteristics specified in 40 CFR 261 and OAC3745-51.

Also, Uniroyal must demonstrate that soils underlying and adjacent to the asphalt surface are not contaminated. Uniroyal must conduct a visual inspection of the structural integrity of the asphalt pad. If there are any cracks in the pad, Uniroyal must conduct soil sampling in the proximity of cracks. Revise the closure plan to include soil sampling and testing plan for soils adjacent and underneath the pad which should also include sampling for background soil concentrations. The location and number of samples, sampling methods, analytical methods in accordance with SW-846 Third Edition, quality assurance and quality control protocols, and plan for background soil sampling must be performed in accordance with the Ohio EPA policy (closure plan review guidance, February 8, 1988). The analytical testing must be conducted for all the hazardous waste constituents identified in the waste analysis.

II.B-7.

Detailed Description of Decontamination Steps [40 CFR 265.112(b)(4) and 265.114]

The closure plan does not provide a detailed description of the procedures for decontamination of the storage facility. Revise the closure plan to include more detail as follows:

- Provide a list of equipment (e.g, forklifts) to be decontaminated. Indicate where (i.e., decontamination stations) the equipment will be decontaminated and how.
- Revise the closure plan to include decontamination of drain, piping and manhole.
- Provide a detailed description of how contaminated soil will be removed and managed.
- Provide a detailed description on how decontamination rinsate will be managed.

II.B-8.

Procedures for Cleaning Equipment and Structures and Removing Contaminated Soils [40 CFR 265.112(b)(4) and 265.114]

The closure plan must include a decontamination plan which establishes decontamination procedures for personnel and equipment. Information about decontamination methods and procedures can be found in the following two references: Chapter 10 of the Occupational Safety and Health Guidance Manual for Hazardous Waste Site Activities (NIOSH, 1985) and Guide for Decontaminating Buildings, Structures and Equipment at Superfund Sites (U.S. EPA, 1985b). The decontamination plan should include the following:

- Procedures to prevent contamination of clean areas or further equipment contamination.
- A listing of equipment, including personal protective gear, equipment, and vehicles, to be decontaminated.
- The number and layout of decontamination stations.
- A listing of decontamination equipment needed. Decontamination equipment selection should also consider that same equipment's suitability for decontamination or disposal.
- Decontamination methods to be used. The closure plan does not state the method to be used to decontaminate equipment. Specify the type of method for cleaning equipment. The decontamination methods selected must be compatible with the hazardous substances being removed and with the clothing or equipment being decontaminated, and must not pose a direct hazard to closure personnel. The closure plan states that a detergent and water will be used to clean the concrete surface within the storage facility. Demonstrate that the cleaning agent is suitable for the types of wastes stored.
- Methods for testing for the success of decontamination (see deficiency comment II.B-10).
- Emergency decontamination procedures.
- An estimate of the volume of decontamination rinsate.

- Description of measures to collect, contain, and handle decontamination rinsate as hazardous wastes in compliance with RCRA.
- Description of methods to be used in removing contaminated soils.

The closure plan must include a health and safety plan which provides guidelines and procedures to ensure the health and safety of personnel who will be performing the decontamination of the storage facility. Refer to the following for guidance on the components of a personnel health and safety plan: OSHA regulations for hazardous waste operations (29 CFR 1910; 120, Federal Register, Vol. 51, No. 244, pp. 45654-45675) and Chapter 3 of the Occupational Safety and Health Guidance Manual for Hazardous Waste Site Activities (NIOSH, 1985). The health and safety plan should include the following:

- Although the closure plan indicates there will be no air emissions, Uniroyal must provide a protocol for air quality monitoring for waste constituents during closure of the facility.
- A description of the protective clothing and equipment, including respirators, to be worn by personnel during facility decontamination.

II.B-9.

Detailed Description of Removal of Hazardous Waste Residues [40 CFR 265.112(b)(4) and 265.114]

The closure plan states that rinsate showing more than 1 mg/l for those hazardous constituents stored in the pad area will be drummed and disposed as a hazardous waste. Revise the closure plan to also state that contaminated soil will be managed as a hazardous waste. In addition, state in the closure plan that once Uniroyal has selected a commercial hazardous waste disposal facility, Uniroyal will submit the following information to the Regional Administrator prior to off-site disposal:

- The name of the facility and the EPA I.D. number;
- The operating status of the facility (i.e., interim status or permitted facility); and
- A description of disposal methods used at the facility.

Because restricted wastes have been stored at the storage facility, the decontamination rinsate and contaminated soils are considered a restricted hazardous waste based on the mixture rule (see 40 CFR 261.3(c)(2)). State in the closure plan how Uniroyal will comply with the land disposal restrictions final rules (see deficiency comment II.B-4).

By removing decontamination rinsate and contaminated soils during closure, Uniroyal becomes a generator of hazardous waste and must handle the waste in accordance with all applicable requirements in 40 CFR Part 262. Revise the closure plan to include details on how Uniroyal will meet all DOT pre-transport regulations pertaining to packaging (49 CFR Parts 173, 178, and 179), labeling and marking (49 CFR Part 172), and placarding (49 CFR Part 172, Subpart F). In addition, state how Uniroyal will comply with the RCRA manifest (40 CFR Part 262, Subpart B) and recordkeeping requirements (40 CFR Part 262, Subpart D) for each shipment of hazardous waste.

II.B-10.

Methods for Sampling and Testing to Demonstrate Success of Decontamination [40 CFR 265.112(b)(4) and 265.114]

The closure plan states that the storage facility will be rinsed and washed with detergent until rinsate concentrations for waste constituents is less than 1 mg/l. This is not sufficient. Revise the closure plan to include a sampling and testing plan to demonstrate the success of decontamination. The sampling and testing plan must specify the following:

- The number of rinsate samples to be obtained from equipment and asphalt surface cleaning and the rationale for their selection.
- Rinsate samples will be collected and analyzed using procedures found in U.S. EPA's Publication SW-846 (third edition), "Test Methods for Evaluating Solid Waste, Physical/Chemical Methods." In addition, state where more than one analytical method is specified, Uniroyal will use the method with the lowest detection limit. A justification must be provided for any analytical methods specified other than those in SW-846.

- Uniroyal must use Ohio EPA rinsate clean standards for RCRA closures (Ohio EPA interoffice memo, October 6, 1988) for determining the success of equipment, concrete curb, and asphalt surface decontamination. The sampling and testing plan must include the following:
 - Identification of all hazardous constituents stored at the storage facility based on the waste analysis (see deficiency comment II.B-6).
 - The public drinking water maximum contaminant level (MCL) for hazardous waste constituents as promulgated in 40 CFR 141.11 and OAC3745-81-11 for inorganics and 40 CFR 141.12 and OAC3745-81-12 for organics will be used in determining the success of decontamination.
 - If a MCL is not available, then the maximum contaminant level goal (MCLG) as promulgated in 40 CFR 141.50 will be used.
 - If neither an MCL or an MCLG is available, 1 mg/l will be used.
 - If the MCL or MCLG is less than the contaminant's analytical detection limit using methods found U.S. EPA's SW-846 (third edition), the SW-846 analytical detection limit will be used as the clean standard.
 - For characteristic wastes, the rinsate will not be hazardous by characteristics specified in 40 CFR 261 and OAC3745-51.
- Chain-of-custody procedures for all samples obtained.
- Evidence to show that the laboratory analyzing the samples has a complete QA/QC program similar to the QA/QC procedures in the Ohio EPA/Ohio Department of Health's "RCRA Laboratory Quality Assurance Project Plan" (1983).

The closure plan must include a sampling and testing plan to demonstrate that all contaminated soils have been removed. Revise the closure plan to include a soil sampling and testing plan based on Ohio EPA closure plan review guidance (February 8, 1988). The sampling and testing plan must include the following:

- The number of soil samples to be obtained and the rationale for their selection.

- Ohio EPA guidance specifies that soils are considered "clean" as follows:
 - For naturally occurring elements or compounds, when the concentrations in the soil are less than the mean of the background samples plus two standard deviations, or when the concentrations in the soil are less than the upper limit of the range for Ohio farm soils as specified in Ohio EPA closure plan guidance. (See Ohio EPA Closure Plan Review Guidance, February 8, 1988).
 - For Appendix VIII constituents not naturally occurring in the soil, when the concentrations in the soil are below analytical detection limits using methods in U.S. EPA's SW-846 (third edition). State that where more than one analytical method is specified, Uniroyal will use the method with the lowest detection limit.



State of Ohio Environmental Protection Agency

P.O. Box 1049, 1800 WaterMark Dr.
Columbus, Ohio 43266-0149

Anita
Make sure this PN
date gets entered
on the closure
tracking report

Richard F. Celeste
Governor

November 4, 1988

Re: Uniroyal Chemical Company, Inc.
U.S. EPA ID No.: OHD004214078
Ohio Permit No.: 02-43-0503
Closure Plan

Uniroyal Chemical Company, Inc.
Attn: R. W. Kenney
720 Fairport Nursery Road
Painesville, Ohio 44077

Dear Sir:

A public notice acknowledging the Ohio EPA's receipt of a closure plan for Uniroyal Chemical Company, Inc. located at 720 Fairport Nursery Road, Painesville, Ohio 44077 will appear the week of November 7, 1988, in the News Herald Telegraph, Willoughby, Ohio. The Director of the Ohio EPA will act upon the closure plan request following the close of the public comment period, December 12, 1988.

Copies of the closure plan will be available for public review at the Morley Library, 184 Phelps Street, Painesville, Ohio 44077 and the Ohio EPA, Northeast District Office, 2110 E. Aurora Road, Twinsburg, Ohio 44087.

Please contact me at (614) 644-2934, if you have any questions concerning this matter.

Very truly yours,

Thomas E. Crepeau, Manager
Data Management Section
Division of Solid & Hazardous Waste Management

TEC/dhs

cc: Rebecca Strom, U.S. EPA, Region V
Randy Meyer, Ohio EPA, DSHWM, TA&ES
Debbie Berg, Ohio EPA, DSHWM, NEDO

2257R(78)

PUBLIC NOTICE

Lake County

RECEIPT OF HAZARDOUS WASTE CLOSURE PLAN

For: Uniroyal Chemical Company, Inc., 720 Fairport Nursery Road, Painesville, Ohio 44077, U.S. EPA ID No.: OHD004214078, Ohio Permit No.: 02-43-0503. Pursuant to OAC Rule 3745-66-10 thru 17 and 40 CFR, Subpart G, 265.110 thru 117, the Ohio Environmental Protection Agency (Ohio EPA) is hereby giving notice of the receipt of a Hazardous Waste Facility Closure Plan for a drum storage area at the above referenced facility. Ohio EPA is also giving notice that this facility is subject to a determination concerning corrective action, a requirement under the Hazardous and Solid Waste Amendments of 1984, which concerns any possible uncorrected releases of hazardous waste or hazardous constituents to the environment from any current or previous solid waste management units at the above facility. A corrective action determination is required from hazardous waste facilities intending to close.

Copies of the facility's Closure Plan will be available for public review at the Morley Library, 184 Phelps Street, Painesville, Ohio 44077 and the Ohio EPA, Northeast District Office, 2110 E. Aurora Road, Twinsburg, Ohio 44087. Comments concerning the Closure Plan or factual information concerning any releases of hazardous waste or hazardous waste constituents by the above facility requiring corrective action should be submitted within 30 days of this notice to: Ohio Environmental Protection Agency, Div. of Solid & Hazardous Waste Mgmt., Data Management Section, Attn: Thomas E. Crepeau, Box 1049, Columbus, Ohio 43266-0149.



Uniroyal Chemical Company, Inc.
720 Fairport Nursery Road
Painesville, Ohio 44077

April 26, 1989

Ohio EPA
Division of Solid and Hazardous Waste Management
Data Management Section
P. O. Box 1049
Columbus, Ohio 43266-0149

Attn: Mr. Thomas Crepeau
Manager, Data Management Section

Re: OHD004214078
02-43-0503

Attached is the modified closure plan for the storage area in our Painesville facility.

Very truly yours,

A handwritten signature in cursive script that reads "Ray W. Kenney".

Ray W. Kenney
Uniroyal Chemical
Company, Inc.

Attachments

wcc: Lisa Pierard
Chief, Waste Management Division
Technical Programs Section
Ohio Unit, USEPA, Region V, 5HS-13
230 South Dearborn Street
Chicago, Illinois 60604

Debby Berg
OEPA - NEDO
2110 East Aurora Road
Twinsburg, Ohio 44087

RWK/md

CERTIFIED MAIL - RETURN RECEIPT REQUESTED



Uniroyal Chemical Company, Inc.
720 Fairport Nursery Road
Painesville, Ohio 44077

Uniroyal Chemical Company, Inc.

Painesville Plant

Closure Plan

OHD004214078

Description of Facility

The Painesville plant of Uniroyal Chemical Company, Inc. is located in northern Painesville Township in Lake County along State Route 535 (Fairport Nursery Road) on a 131 acre site. The facility manufactures synthetic nitrile rubber (SIC 2822). Also on the site is a rail unloading and truck loading facility for toluene diisocyanate and diphenyl methane diisocyanate (SIC 2865).

Map of Facility

Attachment A shows the location of the Painesville plant in Painesville Township while Attachment B shows the location of the Hazardous Waste Management Unit on the plant site.



Uniroyal Chemical Company, Inc.
720 Fairport Nursery Road
Painesville, Ohio 44077

Description of the HWMU to be Closed

Our HWMU is a storage area for drums of RCRA hazardous waste. This storage area is north of our Bldg. 403 as shown on Attachment B.

The storage area is a 57' x 48' asphalt paved area surrounded by a six (6) inch high concrete curb for containment. The center drain from the pad area empties into a manhole on the north side whose outlet is valved shut and locked. A drawing of the HWMU is attached as Attachment C. Access to the pad area is through a ramp which has a locked chain across it.

The storage area is for the storage of hazardous waste in 55 gallon drums. The area is inspected weekly when RCRA hazardous wastes are stored in the pad area to determine if any of the drums are leaking.



Uniroyal Chemical Company, Inc.
720 Fairport Nursery Road
Painesville, Ohio 44077

List of Hazardous Waste

The hazardous wastes that have been in storage in the pad area are tabulated on Attachment D. Attachment D also lists the maximum inventory that may be present for each type of waste.

Closure Schedule

- 1) Submit a modified closure plan to the Director of the Ohio EPA for approval. - May 31, 1989
- 2) Approval of closure plan by the Director within 90 days of receipt.
- 3) Within 120 days from the approval date in #2 above, decontaminate the storage area according to the decontamination procedure. Decontamination and rinseate sampling will be observed by the independent engineer.
- 4) Within 120 days from the approval date in #2 above, a visual inspection of the asphalt pad will be conducted and appropriate samples taken if required. Inspection and sampling will be observed by the independent engineer. If test results show soil removal is required the closure plan will be amended.
- 5) Within 30 days from the removal for disposal of the last drum of hazardous waste, or rinseate, provide certification from the owner/operator and an independent registered engineer.
- 6) Ohio EPA inspection of closed HWMU.
- 7) Receipt of post-certification documentation.
- 8) Owner/operator application for permit withdrawal.
- 9) Within 180 days from the approval date in #2 above, complete all closure activities in accordance with the approved closure plan.



Uniroyal Chemical Company, Inc.
720 Fairport Nursery Road
Painesville, Ohio 44077

Air Emission

No contingencies are made for minimizing air emissions related to the closure of the drum storage unit. It is not anticipated that the closure activities will generate air emissions which would have any significant adverse impact on either attainment or maintenance of ambient air quality standards within the Ambient Air Quality Region. Air emissions will consist primarily of water vapor from the washing process.



Uniroyal Chemical Company, Inc.
720 Fairport Nursery Road
Painesville, Ohio 44077

Personnel Safety and Fire Protection

A. Personnel Safety:

Closure and decontamination activities will be performed by an experienced hazardous waste contractor licensed for work in Ohio. The contractors work will be performed under a health and safety plan that is in compliance with the requirements of 29 CFR 1910.120 (Federal Register, Vol. 54, No. 22, pp 9294-9336)

B. Fire Protection:

Proposed closure activities at the drum storage unit do not pose any fire hazard, however adequate fire protection is available. As indicated on Attachment E a fire hydrant connection is available in the adjacent Hose House II.

Decontamination

- 1) Decontamination of the storage area will be performed by washing the area with a water-based detergent solution. The wash solution will be collected from the discharge end of the valve in the manhole north of the storage pad and transferred into 55 gallon drums.
- 2) Two rinses will be done for removal of the residual wash solutions. Rinse solutions will be collected and transferred into 55 gallon drums.
- 3) The manhole and drain piping will be decontaminated in a similar manner.
- 4) Following the completion of a second rinse, representative samples will be collected and analyzed.
- 5) The criteria for determining the decontamination necessary will be based on the Ohio EPA rinseate clean standards for RCRA closure.
 - a. The public drinking water maximum contaminant level (MCL) for hazardous waste constituents as promulgated in OAC 3745-81-11 for inorganics and OAC 3745-81-12 for organics shall be used as the clean standard.
 - b. If an MCL is not available, then the maximum contaminant level goal (MCLG) as promulgated in 40 CFR 141.50 shall be used as the clean standard.
 - c. If neither an MCL or an MCLG is available, 1 mg/l shall be used as the clean standard.
 - d. If the MCL or MCLG is less than the contaminant's analytical detection limit using methods found in U.S. EPA's SW-846 (third edition), the SW-846 analytical detection limit shall be used as the clean standard.
 - e. For characteristic wastes, the rinseate shall not be hazardous by characteristics specified in OAC 3745-51.



Uniroyal Chemical Company, Inc.
720 Fairport Nursery Road
Painesville, Ohio 44077

Description of Removal Efforts

- 1) RCRA hazardous wastes that had previously been accumulated have been properly disposed of by thermal incineration at permitted off-site disposal facilities.
- 2) As additional RCRA hazardous waste is generated, it will continue to be properly disposed of at permitted off-site disposal facilities.
- 3) Any hazardous rinseate generated will be properly disposed of at a permitted off-site disposal facility by thermal incineration.
- 4) Waste shipments have been and will continue to be properly labeled, placarded and manifested as required.



Uniroyal Chemical Company, Inc.
720 Fairport Nursery Road
Painesville, Ohio 44077

Storage Pad Integrity

- 1) A visual inspection of the structural integrity of the asphalt pad will be made.

- 2) If there are any cracks that penetrate the asphalt pad, soil samples will be taken in the proximity of the cracks and analyzed for the appropriate waste characteristic and contaminant, following the appropriate sampling and analytical procedures.

Sampling and Analytical Procedures

- 1) The contractor will follow the sampling and analytical procedures in U.S. EPA's Publication SW-846 (third edition) "Test Methods for Evaluating Solid Waste, Physical/Chemical Methods".
- 2) The contractor will follow chain-of-custody procedures for samples obtained and provide evidence to show that the laboratory analyzing the samples has a complete QA/QC program similar to the QA/QC procedures in the Ohio EPA/Ohio Department of Health's "RCRA Laboratory Quality Assurance Project Plan" (1983).



Uniroyal Chemical Company, Inc.
720 Fairport Nursery Road
Painesville, Ohio 44077

Closure Cost

Decontamination	\$10,000
Sampling and Analysis	5,000
Rinseate Disposal (if required)	10,000
Engineers' Fee	2,500



Uniroyal Chemical Company, Inc.
720 Fairport Nursery Road
Painesville, Ohio 44077

Security

- 1) Our plant site has a 24-hour surveillance system with a guard on duty at our main gate around the clock. Access to the plant is controlled by the guard.
- 2) The facility is surrounded by an eight foot high chain link fence.
- 3) Closed circuit TV's monitor all entry points to the plant.



Uniroyal Chemical Company, Inc.
720 Fairport Nursery Road
Painesville, Ohio 44077



Uniroyal Chemical Company, Inc.
720 Fairport Nursery Road
Painesville, Ohio 44077

Ohio EPA Notification

- 1) Paul Anderson, Ohio EPA, NEDO will be notified ten (10) business days prior to critical closure activities (decontamination, rinseate sampling, etc.) so that he may be present to observe them.



Uniroyal Chemical Company, Inc.
720 Fairport Nursery Road
Painesville, Ohio 44077

Unexpected Events

If an unexpected event occurs during closure which requires a major change in closure implementation then Uniroyal Chemical Company, Inc. will submit an amended closure plan to the Ohio EPA within thirty (30) days of the occurrence of the unexpected event.



Uniroyal Chemical Company, Inc.
720 Fairport Nursery Road
Painesville, Ohio 44077

Certification

Within 60 days of completion of closure provide owner/operator certification using the exact wording found in OAC 3745-50-42 (D) and certification by an independent registered professional engineer.



Uniroyal Chemical Company, Inc.
720 Fairport Nursery Road
Painesville, Ohio 44077

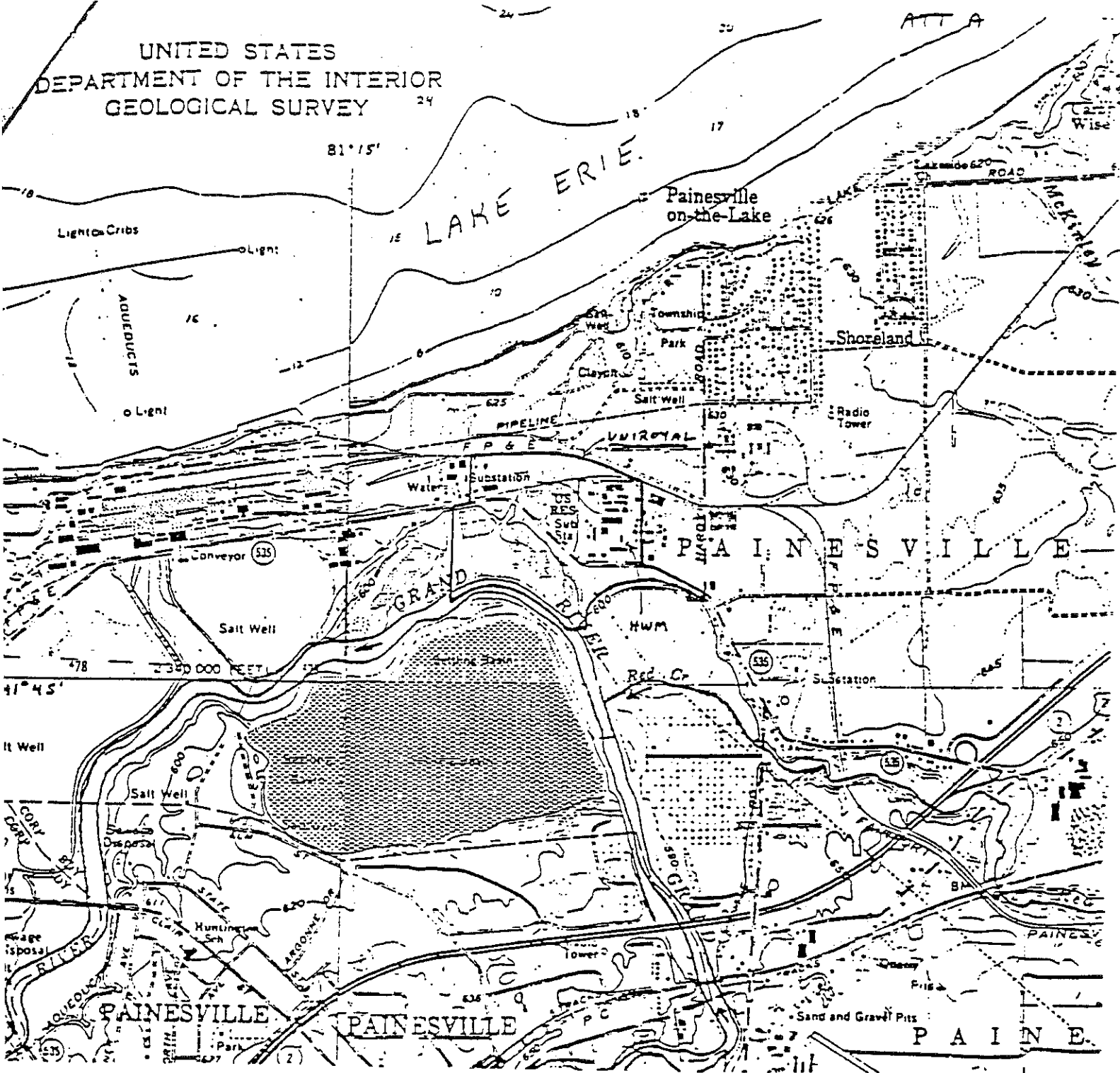
Status of Facility After Closure

The closure will be complete with the storage pad area operated under less-than-90-day-storage.

Upon completion of closure a written withdrawal request for our hazardous waste permit will be submitted to the Director.

RWK/deb
04/27/88
Revised 10/06/88
Revised 04/26/89

UNITED STATES
DEPARTMENT OF THE INTERIOR
GEOLOGICAL SURVEY



PERRY, OHIO

N4145-W8107.5/7.5

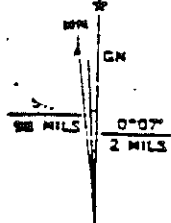
1960
PHOTOREVISED 1979
AMS 4767 I SW—SERIES V852
PAINESVILLE, OHIO
NW 1/4 CHARDON 19' QUADRANGLE
N4137.5-W8107.5/7.5

1960
PHOTOREVISED 1970
AMS 4767 II NW—SERIES V852
MENTOR, OHIO
N4137.5-W8115/7.5

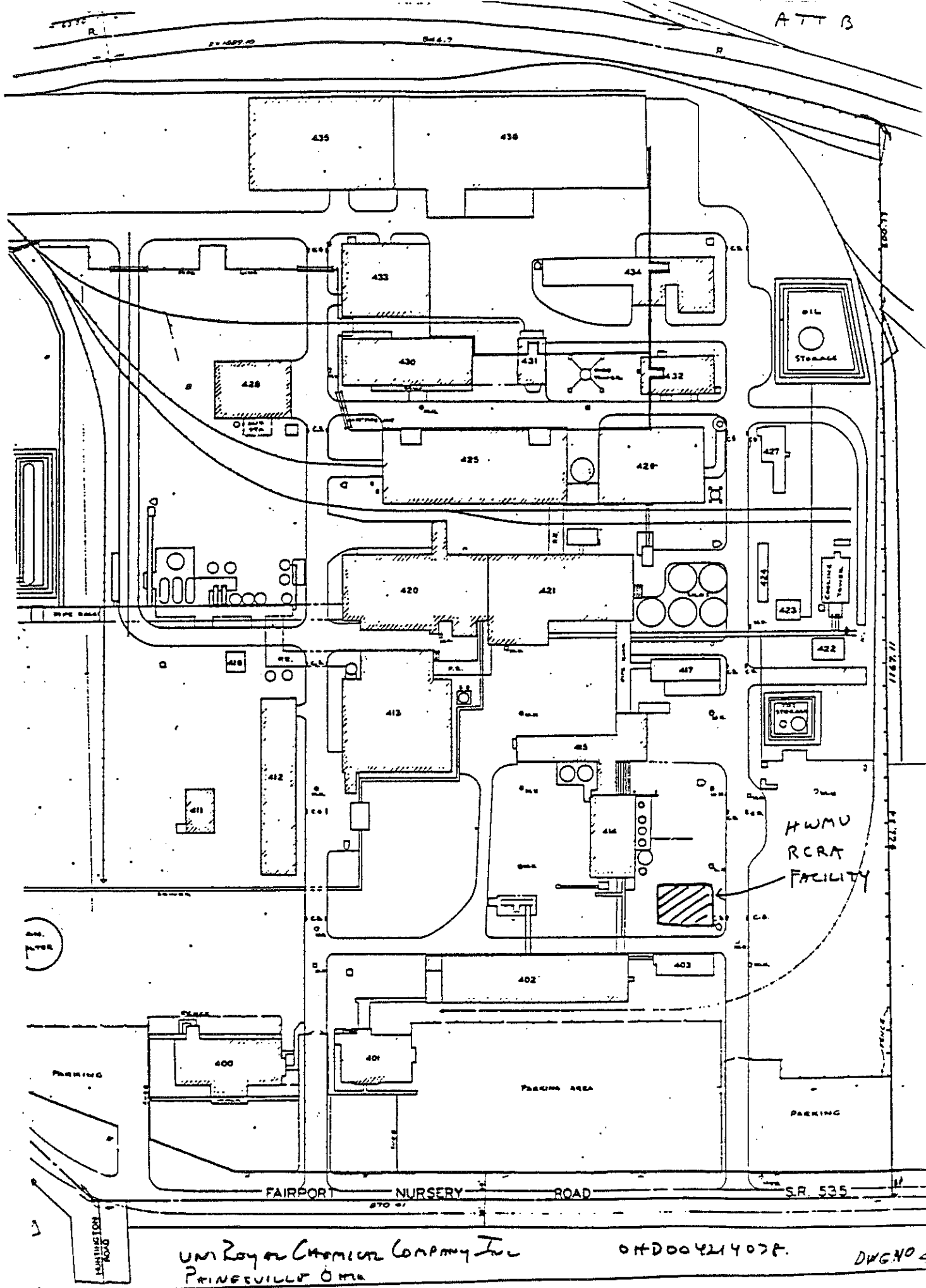


Chemical Division
Painesville, OH 44077

6H D004214078



1915 AND 1979 MAGNETIC NORTH
LINATION AT CENTER OF SHEET



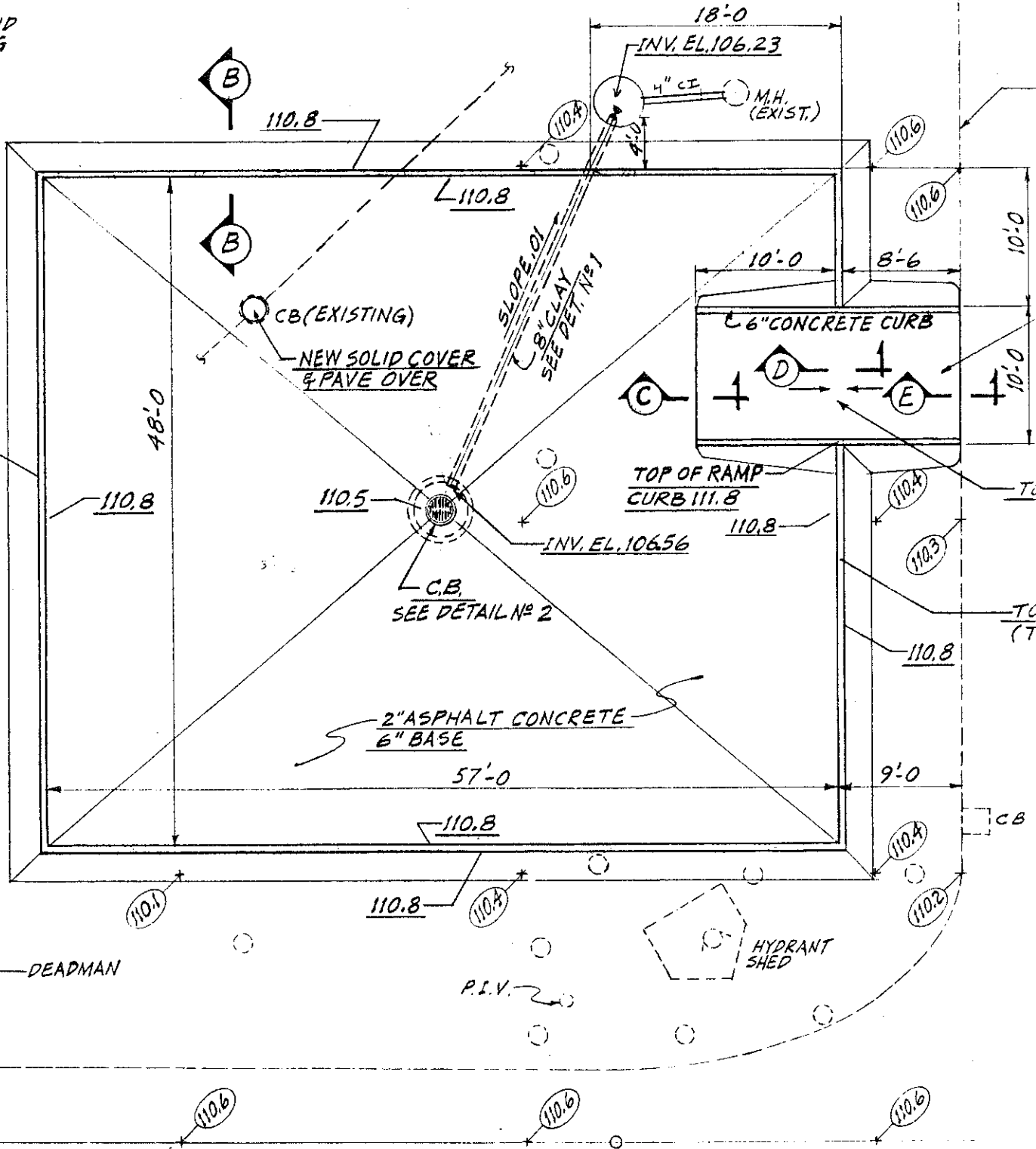
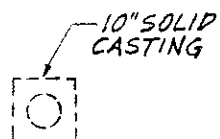
Uniroyal Chemical Company Inc
PRINCETON, OH

01-000421407P.

DWG NO 4

UM Royal Chronicle C
 PAINEVILLE OH
 ON D004214078

ATT C



DO NOT SCALE THIS DRAWING

THIS DRAWING IS THE PROPERTY OF

UNIVERSAL CITY

List of Hazardous Waste Stored

Attachment D

<u>Hazardous Waste</u>	<u>EPA No.</u>	<u>Chemical Name</u>	<u>No. of Drums</u>	<u>Maximum Lbs.</u>
Waste Petroleum Naptha	D-001	Stoddard Solvent	6	3000
Waste Xylene	F-003	Xylene	3	1190
Waste Toluene Diisocyanate	U-223	TDI	25	10,000
Waste Para-Menthane Hydroperoxide	D-003	PMHP	2	500
Waste Styrene	D-001	Styrene	20	10,000
Waste Flammable Liquid	D-001	Mineral Spirits	2	2000
Waste Combustible Liquid	D-001	Antioxidant/ Mineral Spirits Blend	4	2000

R. W. Kenney

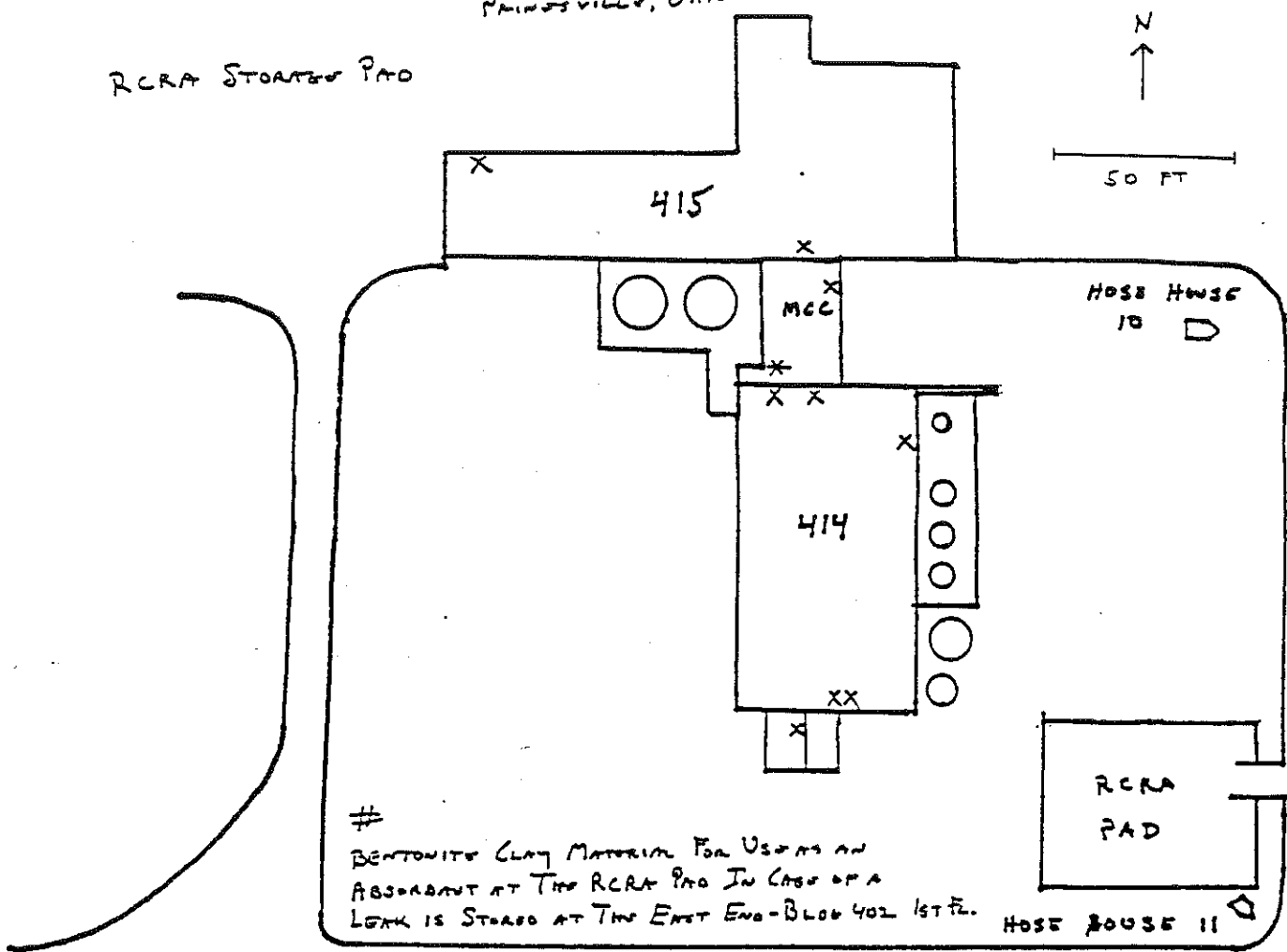
10/04/88

Revised 04/25/89

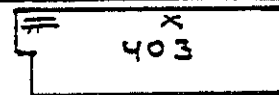
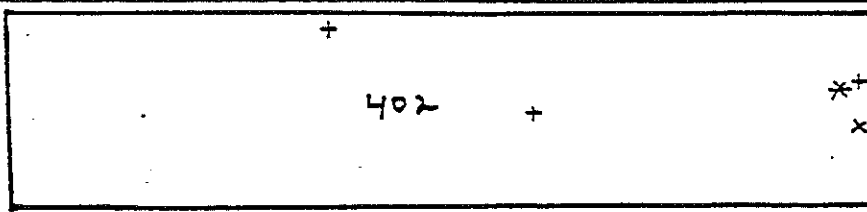
RCRA STORAGE PAD



50 FT



BENTONITE CLAY MATERIAL FOR USE AS AN
ABSORBENT AT THE RCRA PAD IN CASE OF A
LEAK IS STORED AT THE EAST END - BLOCK 402 1ST FL.



TYPE A FIRE EXTINGUISHER LOCATIONS (+)

1. BLOCK 402 - FIRST FLOOR
 - a. INSIDE EAST MANDOOR
 - b. INSIDE WEST OVERHEAD DOOR - NORTH SIDE
2. BLOCK 402 - SECOND FLOOR
 - a. OUTSIDE LOCKER ROOM

TYPE BC FIRE EXTINGUISHER LOCATIONS (X)

1. BLOCK 402 - SECOND FLOOR
 - a. EAST STAIRWELL
2. BLOCK 403 - INSIDE DOOR TO TRANSFORMATION ROOM
3. BLOCK 414 - FIRST FLOOR
 - a. INSIDE DOORWAY TO BLOWN BLOCK
 - b. INSIDE SOUTH DOORWAY
 - c. INSIDE WEST DOORWAY
 - d. INSIDE EAST DOORWAY

4. BLOCK 414 - SECOND FLOOR

- a. INSIDE SOUTH DOORWAY
- b. INSIDE NORTH DOORWAY

5. BLOCK 415 - FIRST FLOOR

- a. WEST END

6. BLOCK 415 - SECOND FLOOR

- b. INSIDE SOUTH DOORWAY

7. MOTOR CONTROL CENTER (MCC)

- a. INSIDE EAST DOORWAY

SCOTT AIR PAKS (*)

1. TWO PAKS WITH REPAIR IN MCC
 2. ONE PAK INSIDE EAST DOOR BLOCK 402
- BIO-PAK UNIT IN GUARD OFFICE - BLOCK 401

A.4.5

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

March 31, 1989

Mr. Thomas Crepeau
Ohio Environmental Protection Agency
Division of Solid and Hazardous Waste Management
P.O. Box 1049
1800 Watermark Drive
Columbus, Ohio 43266-1049

RE: Kimberly-Clark Corporation
Brown-Bridge Division
Financial Responsibility
Pentachlorophenol Storage Facility

Dear Mr. Crepeau:

In compliance with Chapters 3745-55 and 3745-66 of the Ohio Administrative Code, attached is a letter, signed by the chief financial officer of Kimberly-Clark Corporation, supporting the use of the financial test to demonstrate financial responsibility for the referenced facility.

If you have any questions concerning this submittal or need any additional information, please contact me at (404) 587-7058.

Sincerely,



Charlie Tompkins, P.E.
Manager, Environmental Services

Enclosure

cc: Mr. George Hamper, USEPA, Region V w/cc
Ms. Anita Bozeman, USEPA, Region V w/cc
Ms. Kimberly Ogle, USEPA, Region V w/cc
230 S. Dearborn
Chicago, IL 60604

bcc: J. Zucker - Brown-Bridge
KAS/JRW/FBS/PHR/FILE: BB/SW/HW

/vs

March 28, 1989

Director
Ohio Environmental Protection Agency
P. O. Box 1049
1800 Watermark Drive
Columbus, Ohio 43266

Dear Sir:

I am the Principal Finance Officer of Kimberly-Clark Corporation, Dallas, Texas. This letter is in support of the use of the financial test to demonstrate financial responsibility for liability coverage and closure and/or post-closure care as specified in Chapters 3745-55 and 3745-66 of the Administrative Code.

The owner or operator identified above is the owner or operator of the following facilities for which liability coverage is being demonstrated through the financial test specified in Chapters 3745-55 and 3745-66 of the Administrative Code: See Attachment I - Brown-Bridge Division.

1. The owner or operator identified above owns or operates the following facilities for which financial assurance for closure or post-closure care is demonstrated through the financial test specified in Chapters 3745-55 or 3745-66 of the Administrative Code. The current closure and/or post-closure cost estimates covered by the test are shown for each facility: See Attachment I - Brown-Bridge Division.
2. The owner or operator identified above guarantees, through the corporate guarantee specified in Chapters 3745-55 and 3745-66 of the Administrative Code, the closure and post-closure care of the following facilities owned or operated by its subsidiaries. The current cost estimates for the closure or post-closure care so guaranteed are shown for each facility: None.
3. In States where U. S. EPA or a State so authorized is administering the financial requirements of Subpart H of 40 CFR Parts 264 or 265, this owner or operator is demonstrating financial assurance for the closure or post-closure care of the following facilities through the use of a test equivalent or substantially equivalent to the financial test specified in Chapters 3745-55 and 3745-66 of the Administrative Code. The current closure and/or post-closure cost estimates covered by such a test are shown for each facility: See Attachment I - Coosa Pines Mill, Corinth Mills, and New Milford Mill.

4. The owner or operator identified above owns or operates the following hazardous waste management facilities for which financial assurance for closure or, if a disposal facility, post-closure care, is not demonstrated to the director through the financial test or any other financial assurance mechanism specified in Chapters 3745-55 or 3745-66 of the Administrative Code. The current closure and/or post-closure cost estimates not covered by such financial assurance are shown for each facility: None.

This owner or operator is required to file a Form 10K with the securities and exchange commission (SEC) for the latest fiscal year.

The fiscal year of this owner or operator ends on December 31. The figures for the following items marked with an asterisk are derived from this owner's or operator's independently audited, year-end financial statements for the latest completed fiscal year, ended December 31, 1988.

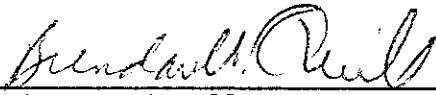
Part B. Closure or Post-Closure Care and Liability Coverage

ALTERNATIVE I

	<u>U. S. \$000</u>
1. Sum of current closure and post-closure cost estimates (total of all cost estimates listed above)	<u>\$ 505</u>
2. Amount of annual aggregate liability coverage to be demonstrated	<u>\$ 2,000</u>
3. Sum of line 1 and 2	<u>\$ 2,505</u>
*4. Total liabilities (if any portion of your closure or post-closure cost estimates is included in your total liabilities, you may deduct that portion from this line and add that amount to lines 5 and 6)	<u>\$2,402,000</u>
5. Tangible net worth	
*Stockholders Equity	<u>\$1,865,600</u>
Less: Intangible Assets	<u>21,700</u>
Tangible Net Worth	<u>\$1,843,900</u>
*6. Net Worth	<u>\$1,865,600</u>
*7. Current assets	<u>\$1,235,500</u>
*8. Current liabilities	<u>\$ 979,400</u>
9. Net working capital (line 7 minus line 8)	<u>\$ 256,100</u>
*10. The sum of net income plus depreciation, depletion, and amortization	<u>\$ 566,200</u>
*11. Total assets in the U.S. (required only if less than 90% of assets are located in the U.S.)	<u>\$2,490,300</u>

		<u>Yes</u>	<u>No</u>
12.	Is line 5 at least \$10 million?	X	
13.	Is line 5 at least 6 times line 3?	X	
14.	Is line 9 at least 6 times line 3?	X	
*15.	Are at least 90% of assets located in the U.S.? If not, complete line 16.		X
16.	Is line 11 at least 6 times line 3?	X	
17.	Is line 4 divided by line 6 less than 2.0?	X	
18.	Is line 10 divided by line 4 greater than 0.1?	X	
19.	Is line 7 divided by line 8 greater than 1.5?		X

I hereby certify that the wording of this letter is identical to the wording specified in paragraph (G) of rule 3745-55-51 of the Administrative Code as such regulations were constituted on the date shown immediately below.

By: 
 Brendan M. O'Neill
 Senior Vice President -
 Principal Finance Officer

Date: 3-28-89

ATTACHMENT I

Facility Closure And/Or Post-Closure Estimates (1)

(2) <u>Facility and Address</u>	<u>EPA I.D. No.</u>	<u>U.S. \$000</u> <u>Current Closure</u> <u>Cost Estimate (3)</u>
------------------------------------	---------------------	---

EPA Region 1:

New Milford Mill 58 Pickett Dist. Rd. New Milford, CT 06776-4493	CTD 001453299	\$ 13
	Subtotal	<u>\$ 13</u>

EPA Region 4:

Corinth Mills Kendrick Rd., Rt.8 Corinth, MS 38834-9808	MSD 000623017	\$ 14
Coosa Pines Mill Highway 235 North Coosa Pines, AL 35044-0555	ALD 004000790	\$238
	Subtotal	<u>\$252</u>

EPA Region 5:

Brown-Bridge Division 518 East Water Street Troy, OH 45373-0370	OHD 088648282	\$ 3
	Subtotal	<u>\$ 3</u>

Current Post-
Closure
Cost Estimate

EPA Region 4:

Coosa Pines Mill Highway 235 North Coosa Pines, AL 35044-0555	ALD 004000790	\$237
	Subtotal	<u>\$237</u>

Grand Total \$505

- (1) All facilities are located in states which maintain their own RCRA program.
- (2) All of the listed facilities are manufacturing locations which operate hazardous waste storage facilities.
- (3) Post-closure costs are not applicable.

ATTACHMENT I (cont'd)

BROWN-BRIDGE DIVISION
CLOSURE COST ESTIMATE
HAZARDOUS WASTE (PENTA) STORAGE FACILITY

Analysis Fees	\$1,500
---------------	---------

Disposal Fees:

Transportation to and incineration of one (1) drum of pentachlorophenol waste at Rollins Environmental Services, Deer Park, TX	1,200
---	-------

Facility Labor:

Eight (8) hours of administrative labor to complete necessary paperwork and coordinate closure	<u>300</u>
--	------------

TOTAL	\$3,000
-------	---------

1400 Lincoln Plaza
LB#4
Dallas, Texas 75201-3302
(214) 954-4500
ITT Telex: 4995628

March 28, 1989

Kimberly-Clark Corporation:

We have audited, in accordance with generally accepted auditing standards, the consolidated financial statements of Kimberly-Clark Corporation and Subsidiaries for the year ended December 31, 1988, and have issued our report thereon dated January 26, 1989. We have not performed any auditing procedures beyond the date of our report on the financial statements; accordingly, this report is based on our knowledge as of that date and should be read with that understanding.

At your request, we have performed the procedures enumerated below with respect to the accompanying letter dated March 28, 1989, from Mr. Brendan M. O'Neill, Senior Vice President - Principal Finance Officer of Kimberly-Clark Corporation, to the Ohio Environmental Protection Agency. This report is solely for filing with the Environmental Protection Agency in accordance with requirements of the Resource Conservation and Recovery Act, and is not to be used for any other purpose. The procedures that we performed are summarized as follows:

1. We compared the amounts included in items 6, 7, 8 and 11 under the caption Alternative I in the letter referred to above with the corresponding amounts in the financial statements referred to in the first paragraph.
2. We recomputed from, or reconciled to, the financial statements referred to in the first paragraph the information included in items 4, 5, 9, 10 and 15 under the caption Alternative I in the letter referred to above.

Because the procedures referred to in the preceding paragraph were not sufficient to constitute an audit made in accordance with generally accepted auditing standards, we do not express an opinion on any of the information or amounts listed under the caption Alternative I in the aforementioned letter. In performing the procedures

referred to above, however, no matters came to our attention that caused us to believe that the information or amounts included in items 4 through 11 and item 15 should be adjusted.

Yours truly,

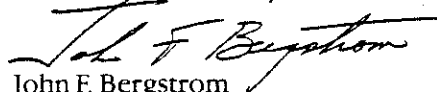
Deloitte Haskins & Sells

Audit Committee Chairman's Letter/Independent Auditors' Report

Audit Committee Chairman's Letter

The Audit Committee is selected by the board of directors and consists of four outside directors. The members of the Audit Committee are listed on page 42 of this annual report. The committee met three times during the year ended December 31, 1988.

The Audit Committee oversees the financial reporting process on behalf of the board of directors. As part of that responsibility, the committee recommended to the board of directors, subject to stockholder approval, the selection of the Corporation's independent public accountants. The Audit Committee discussed the overall scope and specific plans for audits with the internal auditors and Deloitte Haskins & Sells. The committee also discussed the Corporation's consolidated financial statements and the adequacy of its internal controls. The committee met regularly with the Corporation's internal auditors and Deloitte Haskins & Sells, without management present, to discuss the results of their audits, their evaluations of the Corporation's internal controls, and the overall quality of the Corporation's financial reporting. The meetings also were designed to facilitate any private communication with the committee desired by the internal auditors or independent public accountants.



John F. Bergstrom
Chairman, Audit Committee

January 26, 1989

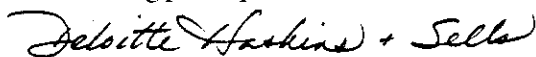
Independent Auditors' Report

Kimberly-Clark Corporation, Its Directors and Stockholders:

We have audited the accompanying consolidated balance sheets of Kimberly-Clark Corporation and Subsidiaries as of December 31, 1988 and 1987 and the related consolidated income and cash flow statements for each of the three years in the period ended December 31, 1988. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, such consolidated financial statements of Kimberly-Clark Corporation and Subsidiaries present fairly, in all material respects, the financial position of the companies at December 31, 1988 and 1987, and the results of their operations and their cash flows for each of the three years in the period ended December 31, 1988, in conformity with generally accepted accounting principles.



Certified Public Accountants
Dallas, Texas

January 26, 1989

UNIROYAL

RECEIVED
APR 05 1983UNIROYAL, Inc.
World Headquarters
Middlebury, Connecticut 06749

OHD 004 214 078

GOS - DISCARD 1981 ANNUAL
REPORT - TAGWASTE MANAGEMENT
BRANCH

March 28, 1983

Mr. Thomas Golz
Chief, Waste Management Branch
U.S. Environmental Protection Agency (V)
230 S. Dearborn Street
Chicago, IL 60604

Dear Mr. Golz:

I am the chief financial officer of UNIROYAL, Inc., World Headquarters, Middlebury, CT 06749. This letter is in support of the use of the financial test to demonstrate financial responsibility for liability coverage "and closure and/or post-closure care" as specified in Subpart H of 40 CFR Parts 264 and 265.

The owner or operator identified above is the owner or operator of the following facilities for which liability coverage is being demonstrated through the financial test specified in Subpart H of 40 CFR Parts 264 and 265:

EXHIBIT I
TSD FACILITIES UNIROYAL, INC.

EPA REGION I

#CTD001449826 Naugatuck Chemical Plant
Elm Street
Naugatuck, CT 06770

EPA REGION II

None

EPA REGION III

None

EPA REGION IV

#ALD010394021 Bay Minette Plant
Highway 225 (E/S)
Bay Minette, AL 36507

#NCD003164464 Gastonia Plant
214 West Ruby Avenue
P.O. Box 2337
Gastonia, NC 28052

#ALD041511361 Opelika Plant
Uniroyal Road & Highway 169
P.O. Box 30
Opelika, AL 36801

EPA REGION V

#OHD004214078 Painesville Plant
P.O. Box 460
Painesville, OH 44077

#IND005449830 Mishawaka Plant
312 North Hill Street
Mishawaka, IN 46544

#WID006120919 Stoughton Plant
501 S. Water Street
P.O. Box 208
Stoughton, WI 53589

EPA REGION VI

#LAD008194060 Geismar Plant
P.O. Box 397
Geismar, LA 70734

#OKD052880648 Ardmore Plant
P.O. Box 1867
Ardmore, OK 73401

EPA REGION VII

#MOD020350245 Kennett Plant
Route EE
P.O. Box 626
Kennett, MO 63857

#IAD062259841 Red Oak Plant
P.O. Box 1
Red Oak, IN 51566

1. The owner or operator identified above owns or operates the following facilities for which financial assurance for closure or post-closure care is demonstrated through the financial test specified in Subpart H of 40 CFR Parts 264 and 265. The current closure and/or post-closure cost estimates covered by the test are shown for each facility:

EXHIBIT II
CLOSURE & POST-CLOSURE COSTS

CHEMICAL DIVISION	ID#	CLOSURE	POST CLOSURE	TOTAL
Gastonia	NCD003164464	19,850		19,850
Geismar	LAD008194060	313,000	219,000	532,000
Naugatuck	CTD001449826	268,000		268,000
Painesville	✓ OHD004214078	61,900 ✓		61,900
INDUSTRIAL DIVISION				
Kennett	MOD020350245	44,350		44,350
Red Oak	IAD062259841	44,350		44,350
PLASTIC DIVISION				
Mishawaka	✓ IND005449830	10,320 ✓		10,320
Stoughton	✓ WID006120919 ^{MC} _{NC}	10,320		10,320
TIRE DIVISION				
Ardmore	OKD052880648	10,435		10,435
Opelika	ALD041511361	10,580		10,580
		<u>793,105</u>	<u>219,000</u>	<u>1,012,105</u>

2. The owner or operator identified above guarantees, through the corporate guarantee specified in Subpart H of 40 CFR Parts 264 and 265, the closure and post-closure care of the following facilities owned or operated by its subsidiaries. The current cost estimates for the closure or post-closure care so guaranteed are shown for each facility:

#TXD000789685	SYNPOL INC
	Port Neches, Texas
Closure Costs	\$48,200

3. In States where EPA is not administering the financial requirements of Subpart H of 40 CFR Parts 264 and 265, this owner or operator is demonstrating financial assurance for the closure or post-closure care of the following facilities through the use of a test equivalent or substantially equivalent to the financial test specified in Subpart H of 40 CFR Parts 264 and 265. The current closure and/or post closure cost estimates covered by such a test are shown for each facility:

#CTD001449826	Naugatuck Chemical Plant Naugatuck, CT
Closure Costs	\$268,000
#IND005449830	Mishawaka Plant Mishawaka, IN
Closure Costs	\$10,320
#LAD008194060	Geismar Plant Geismar, LA
Closure Costs	\$313,000
Post Closure Costs	219,000
Total Closure Costs	\$532,000

4. The owner or operator identified above owns or operates the following hazardous waste management facilities for which financial assurance for closure or, if a disposal facility, post-closure care, is not demonstrated either to EPA or a State through the financial test or any other financial assurance mechanism specified in Subpart H of 40 CFR Parts 264 and 265 or equivalent or substantially equivalent State mechanisms. The current closure and/or post-closure cost estimates not covered by such financial assurance are shown for each facility:

None (at this time)

This owner or operator is required to file a Form 10K with the Securities and Exchange Commission (SEC) for the latest fiscal year.

The fiscal year of this owner or operator ends on the Sunday nearest December 31. The figures for the following items marked with an asterisk are derived from this owner's or operator's independently audited, year-end financial statements for the latest completed fiscal year, ended January 2, 1983.

Part B. Closure or Post-Closure Care and Liability Coverage

ALTERNATIVE I

1.	Sum of current closure and post-closure cost estimates (total of <u>all</u> cost estimates listed above)	\$	<u>1,060,305</u>	
2.	Amount of annual aggregate liability coverage to be demonstrated	\$	<u>6,000,000</u>	
3.	Sum of lines 1 and 2	\$	<u>7,060,305</u>	
* 4.	Total liabilities (if any portion of your closure or post-closure cost estimates is included in your total liabilities, you may deduct that portion from this line and add that amount to lines 5 and 6)		<u>\$652,447,000</u>	
* 5.	Tangible net worth		<u>\$533,818,000</u>	
* 6.	Net worth		<u>\$534,032,000</u>	
* 7.	Current assets		<u>\$519,776,000</u>	
* 8.	Current liabilities		<u>\$197,962,000</u>	
9.	Net working capital (line 7 minus line 8)		<u>\$321,814,000</u>	
*10.	The sum of net income plus depreciation, depletion, and amortization	\$	<u>64,829,000</u>	
*11.	Total assets in U.S. (required only if less than 90% of assets are located in the U.S.)		<u>\$770,206,000</u>	(A)
		<u>YES</u>	<u>NO</u>	
12.	Is line 5 at least \$10 million?	<u>X</u>	<u> </u>	
13.	Is line 5 at least 6 times line 3?	<u>X</u>	<u> </u>	
14.	Is line 9 at least 6 times line 3?	<u>X</u>	<u> </u>	
*15.	Are at least 90% of assets located in the U.S.? If not, complete line 16.	<u> </u>	<u>X</u>	
16.	Is line 11 at least 6 time line 3?	<u>X</u>	<u> </u>	

		<u>YES</u>	<u>NO</u>
17.	Is line 4 divided by line 6 less than 2.0?	<u>X</u>	<u> </u>
18.	Is line 10 divided by line 4 greater than 0.1?	<u> </u>	<u>X</u>
19.	Is line 7 divided by line 8 greater than 1.5?	<u>X</u>	<u> </u>

(A) Amount represents UNIROYAL, Inc.'s share of Consolidated Identifiable Assets in the U.S. as reported in its 1982 Annual Report.

I hereby certify that the wording of this letter is identical to the wording specified in 40CFR 264.151(g) as such regulations were constituted on the date shown immediately below.

(Signature)



(Name)

J. R. Graham

(Title)

FINANCIAL VICE PRESIDENT

(Date)

March 28, 1983

195 Church Street
New Haven, Connecticut 06510
(203) 772-3550
Telex 963414

Uniroyal, Inc.
World Headquarters
Middlebury, CT 06749

March 28, 1983

Dear Sirs:

We have examined the consolidated financial statements of Uniroyal, Inc. and its subsidiaries for the fiscal year ended January 2, 1983, and have issued our report thereon dated February 16, 1983. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We have not performed any auditing procedures beyond the date of our opinion on the financial statements; accordingly, this report is based on our knowledge as of that date and should be read with that understanding.

At your request, we have performed the procedures enumerated below with respect to the accompanying letter from Mr. John R. Graham to the Regional Administrator - United States Environmental Protection Agency dated March 28, 1983. It is understood that this report is solely for filing with the Environmental Protection Agency in accordance with requirements of the Resource Conservation and Recovery Act, and is not to be used for any other purpose. The procedures that we performed are summarized as follows:

1. We reconciled to the consolidated financial statements referred to in the first paragraph the information included in items 4, 7 and 8 under the caption Alternative I in the letter referred to above. Such reconciliations consisted of comparing the information included in items 4, 7 and 8 under the caption Alternative I to Uniroyal, Inc. (parent company) financial statements and determining that such parent company information was included in the consolidated financial statements referred to in the first paragraph.
2. We recomputed and reconciled to the consolidated financial statements referred to in the first paragraph the information included in items 5, 6, 10, 11 and 15 under the caption Alternative I in the letter referred to above. Such recomputations and reconciliations consisted of recomputing items 5, 6, 10, 11 and 15 under the caption Alternative I from the Uniroyal, Inc. (parent company) financial statements and determining that such parent company information was included in the consolidated financial statements referred to in the first paragraph.

Because the procedures referred to in the preceding paragraph were not sufficient to constitute an examination made in accordance with generally accepted auditing standards, we do not express an opinion on any of the information or amounts listed under the caption Alternative I in the aforementioned letter. In performing the procedures referred to above, however, no matters came to our attention that caused us to believe that the information or amounts included in items 4, 5, 6, 7, 8, 10, 11 and 15 should be adjusted.

Yours truly,

Deloitte Haskins & Sells

UNIROYAL

UNIROYAL, Inc.
World Headquarters
Middlebury, Connecticut 06749

RECEIVED
MAR 28 1985

WASTE MANAGEMENT
BRANCH

March 25, 1985

Mr. Valvas V. Adamkus, Administrator
U.S. Environmental Protection Agency
Federal Building
230 South Dearborn Street
Chicago, IL 60604

Dear Mr. Adamkus:

I am the Chief Financial Officer of UNIROYAL, Inc., World Headquarters, Middlebury, CT 06749. This letter is in support of the use of the financial test to demonstrate financial responsibility for liability coverage and closure and/or post-closure care as specified in Subpart H of 40 CFR Parts 264 and 265.

The owner or operator identified above is the owner or operator of the following facilities for which liability coverage is being demonstrated through the financial test specified in Subpart H of 40 CFR Parts 264 and 265:

EXHIBIT I
TSD FACILITIES-UNIROYAL, INC.

EPA REGION I

#CTD001449826

Naugatuck Chemical Plant
Elm Street
Naugatuck, CT 06770

EPA REGION II

None

EPA REGION III

None

EPA REGION IV

#NCD003164464	Gastonia Plant 214 West Ruby Avenue P.O. Box 2337 Gastonia, NC 28052
#ALD041511361	Opelika Plant Uniroyal Road & Highway 169 P.O. Box 30 Opelika, AL 36801

EPA REGION V

#OHD004214078	Painesville Plant P.O. Box 460 Painesville, OH 44077
#IND005449830	Mishawaka Plant 312 North Hill Street Mishawaka, IN 46544
#WID006120919	Stoughton Plant 501 S. Water Street P.O. Box 208 Stoughton, WI 53589

EPA REGION VI

#LAD008194060	Geismar Plant P.O. Box 397 Geismar, LA 70734
#OKD052880648	Ardmore Plant P.O. Box 1867 Ardmore, OK 73401

EPA REGION VII

NONE

1. The owner or operator identified above owns or operates the following facilities for which financial assurance for closure or post-closure care is demonstrated through the financial test specified in Subpart H of 40 CFR Parts 264 and 265. The current closure and/or post-closure cost estimates covered by the test are shown for each facility:

EXHIBIT II
CLOSURE & POST-CLOSURE COSTS

<u>CHEMICAL DIVISION</u>	<u>ID#</u>	<u>CLOSURE</u>	<u>POST CLOSURE</u>	<u>TOTAL</u>
Gastonia, NC	NCD003164464	\$ 21,900		\$ 21,900
Geismar, LA	LAD008194060	339,700	\$237,700	577,400
Naugatuck, CT	CTD001449826	294,700		294,700
Painesville, OH	OHD004214078	112,000		112,000
 <u>PLASTIC DIVISION</u>				
Mishawaka, IN	IND005449830	11,300		11,300
Stoughton, WI	WID006120919	37,600		37,600
 <u>TIRE DIVISION</u>				
Ardmore, OK	OKD052880648	11,300		11,300
Opelika, AL	ALD041511361	11,700		11,700
		<u>\$840,200</u>	<u>\$237,700</u>	<u>\$1,077,900</u>

2. The owner or operator identified above guarantees, through the corporate guarantee specified in Subpart H of 40 CFR Parts 264 and 265, the closure and post-closure care of the following facilities owned or operated by its subsidiaries. The current cost estimates for the closure or post-closure care so guaranteed are shown for each facility:

#TXD000789685	SYNPOL INC
Closure Costs	Port Neches, Texas
	\$52,200

3. In States where EPA is not administering the financial requirements of Subpart H of 40 CFR Parts 264 and 265, this owner or operator is demonstrating financial assurance for the closure or post-closure care of the following facilities through the use of a test equivalent or substantially equivalent to the financial test specified in Subpart H of 40 CFR Parts 264 and 265. The current closure and/or post closure cost estimates covered by such a test are shown for each facility:

(See Exhibit II above)

4. The owner or operator identified above owns or operates the following hazardous waste management facilities for which financial assurance for closure or, if a disposal facility, post-closure care, is not demonstrated either to EPA or a State through the financial test or any other financial assurance mechanism specified in Subpart H of 40 CFR Parts 264 and 265 or equivalent or substantially equivalent State mechanisms. The current closure and/or post-closure cost estimates not covered by such financial assurance are shown for each facility:

None at this time.

This owner or operator is required to file a Form 10K with the Securities and Exchange Commission (SEC) for the latest fiscal year.

The fiscal year of this owner or operator ends on the Sunday nearest December 31. The figures for the following items marked with an asterisk are derived from this owner's or operator's independently audited, year-end financial statements for the latest completed fiscal year, ended December 30, 1984.

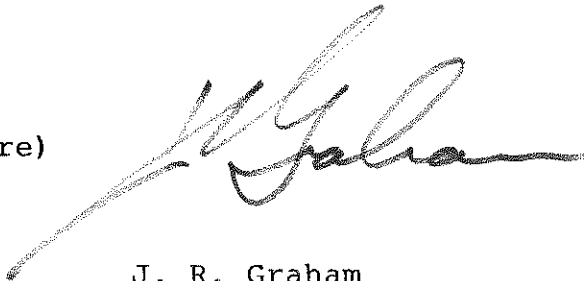
RCRA FINANCIAL TEST

ALTERNATIVE I

1. Sum of current closure and post-closure cost estimates (total of <u>all</u> cost estimates listed above)	\$	<u>1,130,100</u>
2. Amount of annual aggregate liability coverage to be demonstrated	\$	<u>8,000,000</u>
3. Sum of lines 1 and 2	\$	<u>9,130,100</u>
*4. Total liabilities (if any portion of your closure or post-closure cost estimates is included in your total liabilities, you may deduct that portion from this line and add that amount to lines 5 and 6)	\$	<u>582,214,000</u>
*5. Tangible net worth	\$	<u>715,848,000</u>
*6. Net Worth	\$	<u>728,554,000</u>
*7. Current assets	\$	<u>624,443,000</u>
*8. Current liabilities	\$	<u>318,056,000</u>
9. Net working capital (line 7 minus line 8)	\$	<u>306,387,000</u>
*10. The sum of net income plus depreciation, depletion, and amortization	\$	<u>122,476,000</u>
*11. Total assets in U.S. (required only if less than 90% of assets are located in the U.S.)		<u>-</u>
	<u>YES</u>	<u>NO</u>
12. Is line 5 at least \$10 million?	<u>X</u>	<u> </u>
13. Is line 5 at least 6 times line 3?	<u>X</u>	<u> </u>
14. Is line 9 at least 6 times line 3?	<u>X</u>	<u> </u>
*15. Are at least 90% of assets located in the U.S.? If not, complete line 16.	<u>X</u>	<u> </u>
16. Is line 11 at least 6 times line 3?	<u> </u>	<u> </u>
17. Is line 4 divided by line 6 less than 2.0?	<u>X</u>	<u> </u>
18. Is line 10 divided by line 4 greater than 0.1?	<u>X</u>	<u> </u>
19. Is line 7 divided by line 8 greater than 1.5?	<u>X</u>	<u> </u>

I hereby certify that the wording of this letter is identical to the wording specified in 40CFR 264.151(g) as such regulations were constituted on the date shown immediately below.

(Signature)

A handwritten signature in dark ink, appearing to read "J. R. Graham", is written over a horizontal line.

(Name)

J. R. Graham

(Title)

FINANCIAL VICE PRESIDENT

(Date)

March 25, 1985

ATTACHMENT TO EPA FILING

The following two TSD Facilities, listed in last year's filing, have been deleted from this year's filing since these plants were sold to the Parker-Hannifin Corporation on June 8, 1984.

EPA REGION VII

#MOD020350245

Kennett Plant
Route EE
P. O. Box 626
Kennett, MO 63857

#IAD062259841

Red Oak Plant
P. O. Box 1
Red Oak, Iowa 51566

The following TSD facility, listed in last year's filing, has been deleted from this year's filing since this plant is no longer classified as a TSD Facility.

EPA REGION IV

#ALD010394021

Bay Minette Plant
Highway 225 (E/S)
P. O. Box 147
Bay Minette, AL 36507

195 Church Street
New Haven, Connecticut 06510
(203) 772-3550
Telex 963414

Uniroyal, Inc.
World Headquarters
Middlebury, CT 06749

March 25, 1985

Dear Sirs:

We have examined the consolidated financial statements of Uniroyal, Inc. and its subsidiaries for the fiscal year ended December 30, 1984, and have issued our report thereon dated February 20, 1985. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We have not performed any auditing procedures beyond the date of our opinion on the financial statements; accordingly, this report is based on our knowledge as of that date and should be read with that understanding.

At your request, we have performed the procedures enumerated below with respect to the accompanying letter from Mr. John R. Graham to Mr. Valvas V. Adamkus, Administrator, U.S. Environmental Protection Agency dated March 25, 1985. It is understood that this report is solely for filing with the U.S. Environmental Protection Agency in accordance with requirements of the Resource Conservation and Recovery Act, and is not to be used for any other purpose. The procedures that we performed are summarized as follows:

1. We reconciled to the consolidated financial statements referred to in the first paragraph the information included in items 4, 7 and 8 under the caption Alternative I in the letter referred to above. Such reconciliations consisted of comparing the information included in items 4, 7 and 8 under the caption Alternative I to Uniroyal, Inc. (parent company) financial statements and determining that such parent company information was included in the consolidated financial statements referred to in the first paragraph.

2. We recomputed and reconciled to the consolidated financial statements referred to in the first paragraph the information included in items 5, 6, 10, 11 and 15 under the caption Alternative I in the letter referred to above. Such recomputations and reconciliations consisted of recomputing items 5, 6, 10, 11 and 15 under the caption Alternative I from the Uniroyal, Inc. (parent company) financial statements and determining that such parent company information was included in the consolidated financial statements referred to in the first paragraph.

Because the procedures referred to in the preceding paragraph were not sufficient to constitute an examination made in accordance with generally accepted auditing standards, we do not express an opinion on any of the information or amounts listed under the caption Alternative I in the aforementioned letter. In performing the procedures referred to above, however, no matters came to our attention that caused us to believe that the information or amounts included in items 4, 5, 6, 7, 8, 10, 11 and 15 should be adjusted.

Yours truly,

Deloitte Haskins & Sells

UNIROYAL

UNIROYAL, Inc.
World Headquarters
Middlebury, Connecticut 06749

0 HD 004214078

July 26, 1982

Regional Administrator (V)
U.S. Environmental Protection Agency
Box A3587
Chicago, IL 60690-3587

Attn: RCRA Financial Requirements

RE: RCRA Regulations

Dear Sir:

Previously we submitted a letter to you dated July 1, 1982 from the Chief Financial Officer of UNIROYAL, Inc., Mr. J. R. Graham, to demonstrate financial responsibility for liability coverage and for closure and/or post-closure care as specified in Subpart H of 40 CFR Parts 264 and 265.

Since that time we noticed an error in not listing under Exhibit I one of our TSD Facilities, the Ardmore Plant in Ardmore, Oklahoma. I am, therefore, enclosing a revised Page 2 to be inserted in our filing. All other parts of our filing remain unchanged. We apologize for any inconvenience this may have caused you.

Very truly yours,



A. E. Coppola
Insurance & Claims
Administrator

AEC/sjb

Enclosure

#NCD003164464

Gastonia Plant
214 West Ruby Avenue
P.O. Box 2337
Gastonia, NC 28052

#ALD041511361

Opelika Plant
Uniroyal Road & Highway 169
P.O. Box 30
Opelika, AL 36801

EPA REGION V

#OHD004214078

Painesville Plant
P.O. Box 460
Painesville, OH 44077

#IND005449830

Mishawaka Plant
312 North Hill Street
Mishawaka, IN 46544

#WID006120919

Stoughton Plant
501 S. Water Street
P.O. Box 208
Stoughton, WI 53589

EPA REGION VI

#LAD008194060

Geismar Plant
P.O. Box 397
Geismar, LA 70734

#OKD052880648

Ardmore Plant
P.O. Box 1867
Ardmore, OK 73401

EPA REGION VII

#MOD020350245

Kennett Plant
Route EE
P.O. Box 626
Kennett, MO 63857

#IAD062259841

Red Oak Plant
P.O. Box 1
Red Oak, IN 51566

UNIROYAL

UNIROYAL, Inc.
World Headquarters
Middlebury, Connecticut 06749

July 2, 1982

Mr. Ralph Pickard
Technical Secretary
Environmental Management Board
Indiana State Board of Health
1330 West Michigan Street
Indianapolis, IN 46206

Dear Sir:

Enclosed is a letter dated July 1, 1982 from UNIROYAL, Inc.'s Financial Vice President, Mr. J. R. Graham, demonstrating financial responsibility under the RCRA regulations as published in the Federal Register on April 7 and April 16, 1982.

A copy of this letter is being filed at this time with the Regional Administrator of the U.S. Environmental Protection Agency, although we understand that a separate filing may not be necessary.

In the event that the financial requirements adopted by your state differ from those published in the Federal Register, we hereby petition for a variance.

Very truly yours,



A. E. Coppola
Insurance & Claims
Administrator

AEC/br

Enclosure

cc: Regional Administrator (V)
U.S. Environmental Protection Agency

UNIROYAL

UNIROYAL, Inc.
World Headquarters
Middlebury, Connecticut 06749

July 1, 1982

Regional Administrator (V)
U.S. Environmental Protection Agency
Attn: RCRA Financial Requirements
Box A3587
Chicago, IL 60690-3587

Dear Sir:

I am the chief financial officer of UNIROYAL, Inc., World Headquarters, Middlebury, CT 06749. This letter is in support of the use of the financial test to demonstrate financial responsibility for liability coverage "and closure and/or post-closure care" as specified in Subpart H of 40 CFR Parts 264 and 265.

The owner or operator identified above is the owner or operator of the following facilities for which liability coverage is being demonstrated through the financial test specified in Subpart H of 40 CFR Parts 264 and 265:

EXHIBIT I
TSD FACILITIES UNIROYAL, INC.

EPA REGION I

#CTD001449826 Naugatuck Chemical Plant
Elm Street
Naugatuck, CT 06770

EPA REGION II

None

EPA REGION III

None

EPA REGION IV

#ALD010394021 Bay Minette Plant
Highway 225 (E/S)
Bay Minette, AL 36507

#NCD003164464 Gastonia Plant
214 West Ruby Avenue
P.O. Box 2337
Gastonia, NC 28052

#ALD041511361 Opelika Plant
Uniroyal Road & Highway 169
P.O. Box 30
Opelika, AL 36801

EPA REGION V

#OHD004214078 Painesville Plant
P.O. Box 460
Painesville, OH 44077

#IND005449830 Mishawaka Plant
312 North Hill Street
Mishawaka, IN 46544

#WID006120919 Stoughton Plant
501 S. Water Street
P.O. Box 208
Stoughton, WI 53589

EPA REGION VI

#LAD008194060 Geismar Plant
P.O. Box 397
Geismar, LA 70734

EPA REGION VII

#MOD020350245 Kennett Plant
Route EE
P.O. Box 626
Kennett, MO 63857

#IAD062259841 Red Oak Plant
P.O. Box 1
Red Oak, IN 51566

1. The owner or operator identified above owns or operates the following facilities for which financial assurance for closure or post-closure care is demonstrated through the financial test specified in Subpart H of 40 CFR Parts 264 and 265. The current closure and/or post-closure cost estimates covered by the test are shown for each facility:

EXHIBIT II
CLOSURE & POST-CLOSURE COSTS

CHEMICAL DIVISION	ID#	CLOSURE	POST CLOSURE	TOTAL
Gastonia	NCD003164464	18,750		18,750
Geismar	LAD008194060	300,000	210,000	510,000
Naugatuck	CTD001449826	251,350		251,350
Painesville	OHD004214078	60,000		60,000
INDUSTRIAL DIVISION				
Kennett	MOD020350245	42,500		42,500
Red Oak	IAD062259841	42,500		42,500
PLASTIC DIVISION				
Mishawaka	IND005449830	10,000		10,000
Stoughton	WID006120919	10,000		10,000
TIRE DIVISION				
Ardmore	OKD052880648	10,000		10,000
Opelika	ALD041511361	10,000		10,000
		<u>755,100</u>	<u>210,000</u>	<u>965,100</u>

2. The owner or operator identified above guarantees, through the corporate guarantee specified in Subpart H of 40 CFR Parts 264 and 265, the closure and post-closure care of the following facilities owned or operated by its subsidiaries. The current cost estimates for the closure or post-closure care so guaranteed are shown for each facility:

#TXD008081085	SYNPOL INC
	Port Neches, Texas
Closure Costs	\$46,200

3. In States where EPA is not administering the financial requirements of Subpart H of 40 CFR Parts 264 and 265, this owner or operator is demonstrating financial assurance for the closure or post-closure care of the following facilities through the use of a test equivalent or substantially equivalent to the financial test specified in Subpart H of 40 CFR Parts 264 and 265. The current closure and/or post closure cost estimates covered by such a test are shown for each facility:

#CTD001449826	Naugatuck Chemical Plant
	Naugatuck, CT
Closure Costs	\$251,350
#IND005449830	Mishawaka Plant
	Mishawaka, IN
Closure Costs	\$10,000
#LAD008194060	Geismar Plant
	Geismar, LA
Closure Costs	\$300,000
Post Closure Costs	210,000
Total Closure Costs	<u>\$510,000</u>

4. The owner or operator identified above owns or operates the following hazardous waste management facilities for which financial assurance for closure or, if a disposal facility, post-closure care, is not demonstrated either to EPA or a State through the financial test or any other financial assurance mechanism specified in Subpart H of 40 CFR Parts 264 and 265 or equivalent or substantially equivalent State mechanisms. The current closure and/or post-closure cost estimates not covered by such financial assurance are shown for each facility:

None (at this time)

This owner or operator is required to file a Form 10K with the Securities and Exchange Commission (SEC) for the latest fiscal year.

The fiscal year of this owner or operator ends on the Sunday nearest December 31. The figures for the following items marked with an asterisk are derived from this owner's or operator's independently audited, year-end financial statements for the latest completed fiscal year, ended December 31, 1981.

Part B. Closure or Post-Closure Care and Liability Coverage

ALTERNATIVE I

1.	Sum of current closure and post-closure cost estimates (total of <u>all</u> cost estimates listed above)	\$	<u>1,011,300</u>	
2.	Amount of annual aggregate liability coverage to be demonstrated	\$	<u>6,000,000</u>	
3.	Sum of lines 1 and 2	\$	<u>7,011,300</u>	
* 4.	Total liabilities (if any portion of your closure or post-closure cost estimates is included in your total liabilities, you may deduct that portion from this line and add that amount to lines 5 and 6)		<u>\$705,422,000</u>	
* 5.	Tangible net worth		<u>\$521,504,000</u>	
* 6.	Net worth		<u>\$521,684,000</u>	
* 7.	Current assets		<u>\$546,557,000</u>	
* 8.	Current liabilities		<u>\$205,684,000</u>	
9.	Net working capital (line 7 minus line 8)		<u>\$340,873,000</u>	
*10.	The sum of net income plus depreciation, depletion, and amortization		<u>\$ 90,528,000</u>	
*11.	Total assets in U.S. (required only if less than 90% of assets are located in the U.S.)		<u>\$773,775,000</u>	(A)
		<u>YES</u>	<u>NO</u>	
12.	Is line 5 at least \$10 million?	<u>X</u>	<u> </u>	
13.	Is line 5 at least 6 times line 3?	<u>X</u>	<u> </u>	
14.	Is line 9 at least 6 times line 3?	<u>X</u>	<u> </u>	
*15.	Are at least 90% of assets located in the U.S.? If not, complete line 16.	<u> </u>	<u>X</u>	
16.	Is line 11 at least 6 time line 3?	<u>X</u>	<u> </u>	

	<u>YES</u>	<u>NO</u>
17. Is line 4 divided by line 6 less than 2.0?	<u>X</u>	___
18. Is line 10 divided by line 4 greater than 0.1?	<u>X</u>	___
19. Is line 7 divided by line 8 greater than 1.5?	<u>X</u>	___

(A) Amount represents UNIROYAL, Inc.'s share of Consolidated Identifiable Assets in the U.S. as reported in its 1981 Annual Report.

I hereby certify that the wording of this letter is identical to the wording specified in 40CFR 264.151(g) as such regulations were constituted on the date shown immediately below.

(Signature)



(Name)

J. R. Graham

(Title)

FINANCIAL VICE PRESIDENT

(Date)

July 2, 1982

195 Church Street
New Haven, Connecticut 06510
(203) 772-3550
Telex 963414

Uniroyal, Inc.
World Headquarters
Middlebury, Connecticut 06749

July 1, 1982

We have examined the financial statements of Uniroyal, Inc. and consolidated subsidiaries for the fiscal year ended January 3, 1982, and have issued our report thereon dated February 17, 1982. We have not performed any auditing procedures beyond the date of our opinion on the financial statements; accordingly, this report is based on our knowledge as of that date and should be read with that understanding. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

At your request, we have performed the procedures enumerated below with respect to the accompanying letter from Mr. John R. Graham to the Regional Administrator - United States Environmental Protection Agency dated July 1, 1982. It is understood that this report is solely for filing with the Environmental Protection Agency in accordance with the requirements of the Resource Conservation and Recovery Act, and is not to be used for any other purpose. The procedures that we performed are summarized as follows:

1. We reconciled to the financial statements referred to in the first paragraph the information included in items 4, 7, and 8 under the caption Alternative I in the letter referred to above. Such reconciliations consisted of comparing the information included in items 4, 7, and 8 under the caption Alternative I to Uniroyal, Inc. (Parent Company) financial statements and determining that such parent company information was included in the financial statements referred to in the first paragraph.

2. We recomputed and reconciled to the financial statements referred to in the first paragraph the information included in items 5, 6, 10, 11, and 15 under the caption Alternative I in the letter referred to above. Such recomputations and reconciliations consisted of recomputing items 5, 6, 10, 11, and 15 under the caption Alternative I from the Uniroyal, Inc. (Parent Company) financial statements and determining that such parent company information was included in the financial statements referred to in the first paragraph.

Because the procedures referred to in the preceding paragraph were not sufficient to constitute an examination made in accordance with generally accepted auditing standards, we do not express an opinion on any of the information or amounts listed under the caption Alternative I in the aforementioned letter. In performing the procedures referred to above, however, no matters came to our attention that caused us to believe that the information or amounts included in items 4, 5, 6, 7, 8, 10, 11, and 15 should be adjusted.

Yours truly,

Deloitte Haskins & Sells